



General Assembly

January Session, 2003

Amendment

LCO No. 3689

HB0649503689HD0

Offered by:

REP. DYSON, 94th Dist.

To: House Bill No. 6495

File No.

Cal. No.

**"AN ACT CONCERNING MODIFICATIONS TO CURRENT AND
FUTURE STATE EXPENDITURES AND REVENUES."**

1 Strike everything after the enacting clause and substitute the
2 following in lieu thereof:

3 "Section 1. (*Effective from passage*) The Governor shall modify
4 allotment requisitions or allotments in force as follows, provided the
5 amount of any allotment reduction resulting from the Governor's
6 January 24, 2003, reductions or from this section shall not exceed the
7 larger of the January 24, 2003, reduction or the reduction in this
8 section:

T1 GENERAL FUND

T2

T3

2002-2003

T4

T5

\$

T6

T7

LEGISLATIVE

T8		
T9	COMMISSION ON CHILDREN	
T10	Social Health Index	-30,000
T11		
T12	TOTAL	-30,000
T13	LEGISLATIVE	
T14		
T15	GENERAL GOVERNMENT	
T16		
T17	STATE COMPTROLLER	
T18	Personal Services	-250,000
T19	Other Expenses	-100,000
T20	AGENCY TOTAL	-350,000
T21		
T22	OFFICE OF POLICY AND MANAGEMENT	
T23	Drugs Don't Work	-85,000
T24	Leadership, Education, Athletics in Partnership	
T25	(LEAP)	-450,000
T26	Children and Youth Program Development	-217,000
T27	Justice Assistance Grants	-699,000
T28	Boys and Girls Club	-87,000
T29	OTHER THAN PAYMENTS TO LOCAL	
T30	GOVERNMENTS	
T31	Drug Enforcement Program	-692,000
T32	PAYMENTS TO LOCAL GOVERNMENTS	
T33	Drug Enforcement Program	-2,700,000
T34	P.I.L.O.T. - New Manufacturing Machinery and	
T35	Equipment	-13,000,000
T36	Waste Water Treatment Facility Host Town Grant	-118,500
T37	AGENCY TOTAL	-18,048,500
T38		
T39	OFFICE OF WORKFORCE COMPETITIVENESS	
T40	Personal Services	-100,000
T41	CETC Workforce	-310,000
T42	AGENCY TOTAL	-410,000
T43		
T44	DEPARTMENT OF ADMINISTRATIVE SERVICES	
T45	Personal Services	-300,000

T46		
T47	DEPARTMENT OF INFORMATION TECHNOLOGY	
T48	Personal Services	-300,000
T49	Automated Personnel System	-250,000
T50	AGENCY TOTAL	-550,000
T51		
T52	DEPARTMENT OF PUBLIC WORKS	
T53	Other Expenses	-1,500,000
T54	Management Services	-750,000
T55	Facilities Design Expenses	-750,000
T56	AGENCY TOTAL	-3,000,000
T57		
T58	TOTAL	-22,658,500
T59	GENERAL GOVERNMENT	
T60		
T61	REGULATION AND PROTECTION	
T62		
T63	DEPARTMENT OF PUBLIC SAFETY	
T64	Personal Services	-1,250,000
T65	Fleet Purchase	-1,600,000
T66	AGENCY TOTAL	-2,850,000
T67		
T68	LABOR DEPARTMENT	
T69	Other Expenses	-100,000
T70	Vocational and Manpower Training	-250,000
T71	AGENCY TOTAL	-350,000
T72		
T73	TOTAL	-3,200,000
T74	REGULATION AND PROTECTION	
T75		
T76	CONSERVATION AND DEVELOPMENT	
T77		
T78	DEPARTMENT OF ECONOMIC AND	
T79	COMMUNITY DEVELOPMENT	
T80	Other Expenses	-700,000
T81	Cluster Initiative	-250,000
T82	AGENCY TOTAL	-950,000
T83		

T84	TOTAL	-950,000
T85	CONSERVATION AND DEVELOPMENT	
T86		
T87	HEALTH AND HOSPITALS	
T88		
T89	DEPARTMENT OF PUBLIC HEALTH	
T90	Children's Health Initiatives	-220,000
T91	Tobacco Education	-84,000
T92	AGENCY TOTAL	-304,000
T93		
T94	DEPARTMENT OF MENTAL RETARDATION	
T95	Personal Services	-1,000,000
T96	Other Expenses	-500,000
T97	Early Intervention	-1,000,000
T98	OTHER THAN PAYMENTS TO LOCAL	
T99	GOVERNMENTS	
T100	Employment Opportunities and Day Services	-1,500,000
T101	AGENCY TOTAL	-4,000,000
T102		
T103	DEPARTMENT OF MENTAL HEALTH AND	
T104	ADDICTION SERVICES	
T105	General Assistance Managed Care	-2,500,000
T106	Special Populations	-2,600,000
T107	OTHER THAN PAYMENTS TO LOCAL	
T108	GOVERNMENTS	
T109	Governor's Partnership to Protect Connecticut's	
T110	Workforce	-164,000
T111	AGENCY TOTAL	-5,264,000
T112		
T113	TOTAL	-9,568,000
T114	HEALTH AND HOSPITALS	
T115		
T116	HUMAN SERVICES	
T117		
T118	DEPARTMENT OF SOCIAL SERVICES	
T119	Other Expenses	-1,000,000
T120	OTHER THAN PAYMENTS TO LOCAL	
T121	GOVERNMENTS	

T122	Medicaid	-32,450,000
T123	Old Age Assistance	-143,378
T124	Aid to the Blind	-4,434
T125	Aid to the Disabled	-325,188
T126	Connecticut Pharmaceutical Assistance Contract	
T127	to the Elderly	-2,371,000
T128	Child Care Services-TANF/CCDBG	-500,000
T129	Human Resource Development	-640,000
T130	Disproportionate Share - Medical Emergency	
T131	Assistance	-5,000,000
T132	State Administered General Assistance	-1,083,333
T133	AGENCY TOTAL	-43,517,333
T134		
T135	TOTAL	-43,517,333
T136	HUMAN SERVICES	
T137		
T138	EDUCATION, MUSEUMS, LIBRARIES	
T139		
T140	DEPARTMENT OF EDUCATION	
T141	PAYMENTS TO LOCAL GOVERNMENTS	
T142	Priority School Districts	4,053,197
T143		
T144	STATE LIBRARY	
T145	OTHER THAN PAYMENTS TO LOCAL	
T146	GOVERNMENTS	
T147	Basic Cultural Resources Grant	-626,000
T148	Connecticut Educational Telecommunications	
T149	Corporation	-217,000
T150	AGENCY TOTAL	-843,000
T151		
T152	UNIVERSITY OF CONNECTICUT	
T153	Operating Expenses	-1,141,001
T154	Tuition Freeze	-29,637
T155	Regional Campus Enhancement	-39,782
T156	AGENCY TOTAL	-1,210,419
T157		
T158	UNIVERSITY OF CONNECTICUT HEALTH	
T159	CENTER	

T160	Operating Expenses	-463,338
T161	AHEC for Bridgeport	-974
T162	AGENCY TOTAL	-464,312
T163		
T164	CHARTER OAK STATE COLLEGE	
T165	Operating Expenses	-8,505
T166	Distance Learning Consortium	-6,309
T167	AGENCY TOTAL	-14,814
T168		
T169	REGIONAL COMMUNITY - TECHNICAL	
T170	COLLEGES	
T171	Operating Expenses	-767,543
T172	Tuition Freeze	-13,506
T173	Woodland Street Operating Expenses	-3,227
T174	AGENCY TOTAL	-784,275
T175		
T176	CONNECTICUT STATE UNIVERSITY	
T177	Operating Expenses	-822,293
T178	Tuition Freeze	-41,013
T179	Waterbury-Based Degree Program	-5,117
T180	AGENCY TOTAL	-868,422
T181		
T182	TOTAL	-132,045
T183	EDUCATION, MUSEUMS, LIBRARIES	
T184		
T185	CORRECTIONS	
T186		
T187	DEPARTMENT OF CORRECTION	
T188	Personal Services	-2,442,695
T189	Other Expenses	-215,894
T190	Equipment	-121,000
T191	Workers' Compensation Claims	-366,288
T192	Inmate Medical Services	-353,293
T193	AGENCY TOTAL	-3,499,170
T194		
T195	DEPARTMENT OF CHILDREN AND FAMILIES	
T196	Personal Services	-170,000
T197	Other Expenses	-191,000

T198	Short Term Residential Treatment	-77
T199	Substance Abuse Screening	-42,686
T200	OTHER THAN PAYMENTS TO LOCAL	
T201	GOVERNMENTS	
T202	Health Assessment and Consultation	-3,501
T203	Grants for Psychiatric Clinics for Children	-662,176
T204	Day Treatment Centers for Children	-417,648
T205	Community Based Prevention Programs	-31,097
T206	Support for Recovering Families	-539
T207	Child Welfare Support Services	-3,531
T208	Board and Care for Children - Adoption	-351,000
T209	Community KidCare	-1,000,000
T210	AGENCY TOTAL	-2,873,255
T211		
T212	COUNCIL TO ADMINISTER THE CHILDREN'S	
T213	TRUST FUND	
T214	Children's Trust Fund	-285,000
T215		
T216	TOTAL	-6,657,425
T217	CORRECTIONS	
T218		
T219	JUDICIAL	
T220		
T221	JUDICIAL DEPARTMENT	
T222	Personal Services	-845,000
T223	Other Expenses	-1,655,000
T224	AGENCY TOTAL	-2,500,000
T225		
T226	TOTAL	-2,500,000
T227	JUDICIAL	
T228		
T229	TOTAL	-89,213,303
T230	GENERAL FUND	

9 Sec. 2. (*Effective from passage*) The Governor shall modify allotment
10 requisitions or allotments in force as follows:

T231	SPECIAL TRANSPORTATION FUND	
T232		2002-2003

T233		
T234		\$
T235		
T236	TRANSPORTATION	
T237		
T238	DEPARTMENT OF TRANSPORTATION	
T239	PAYMENTS TO LOCAL GOVERNMENTS	
T240	Town Aid Road Grants	-9,500,000
T241		
T242	TOTAL	-9,500,000
T243	TRANSPORTATION	
T244		
T245	TOTAL	-9,500,000
T246	SPECIAL TRANSPORTATION FUND	

11 Sec. 3. (*Effective from passage*) The Governor shall modify allotment
 12 requisitions or allotments in force as follows:

T247	MASHANTUCKET PEQUOT AND MOHEGAN	
T248	FUND	
T249		2002-2003
T250		
T251		\$
T252		
T253	NON-FUNCTIONAL	
T254		
T255	MISCELLANEOUS APPROPRIATIONS	
T256	ADMINISTERED BY THE COMPTROLLER	
T257		
T258	MASHANTUCKET PEQUOT AND MOHEGAN	
T259	FUND GRANT	
T260	PAYMENTS TO LOCAL GOVERNMENTS	
T261	Grants to Towns	-22,000,000
T262		
T263	TOTAL	-22,000,000
T264	MISCELLANEOUS APPROPRIATIONS	
T265	ADMINISTERED BY THE COMPTROLLER	
T266		
T267	TOTAL	-22,000,000

T268	NON-FUNCTIONAL	
T269		
T270	TOTAL	-22,000,000
T271	MASHANTUCKET PEQUOT AND MOHEGAN	
T272	FUND	

13 Sec. 4. Section 17 of public act 02-1 of the May 9 special session, as
 14 amended by section 108 of public act 02-1 of the May 9 special session,
 15 is amended to read as follows (*Effective from passage*):

16 The following amounts credited to the resources of the General
 17 Fund, for the fiscal year ending June 30, 2002, pursuant to sections 1 to
 18 18, inclusive, of public act 02-1 of the May 9 special session, shall be
 19 transferred as follows:

T273		\$	
T274	LEGISLATIVE MANAGEMENT		
T275	CTN	1,500,000	
T276			
T277	OFFICE OF POLICY AND		
T278	MANAGEMENT		
T279	Amistad	[75,000]	<u>50,000</u>
T280	[Adopt-a-House in Stamford	10,000]	
T281	Waterbury Youth Net	[200,000]	<u>150,000</u>
T282	Library Improvements	36,000	
T283	OTHER THAN PAYMENTS TO LOCAL		
T284	GOVERNMENTS		
T285	Arts Grants	1,100,000	
T286	PAYMENTS TO LOCAL GOVERNMENTS		
T287	Local Aid Adjustment	3,000,000	
T288	AGENCY TOTAL	[4,421,000]	<u>4,336,000</u>
T289			
T290	[DEPARTMENT OF VETERANS AFFAIRS]		
T291	[Transitional Living Services for Veterans	400,000]	
T292			
T293	OFFICE OF WORKFORCE		
T294	COMPETITIVENESS		
T295	Workforce Development Boards	350,000	

T296			
T297	LABOR DEPARTMENT		
T298	Opportunity Industrial Centers –	100,000	
T299	Bridgeport		
T300	Individual Development Accounts	325,000	
T301	AGENCY TOTAL	425,000	
T302			
T303	DEPARTMENT OF AGRICULTURE		
T304	CT Seafood Advisory Council	50,000	
T305	Food Council	25,000	
T306	Wine Council	[25,000]	<u>2,765</u>
T307	AGENCY TOTAL	[100,000]	<u>77,765</u>
T308			
T309	[DEPARTMENT OF ENVIRONMENTAL		
T310	PROTECTION]		
T311	[Grants for Water programs	75,000]	
T312	[Recreational Fishing Programs	1,000,000]	
T313	[AGENCY TOTAL	1,075,000]	
T314			
T315	DEPARTMENT OF ECONOMIC AND		
T316	COMMUNITY DEVELOPMENT		
T317	[Women's Business Development Center	10,000]	
T318	OTHER THAN PAYMENTS TO LOCAL		
T319	GOVERNMENTS		
T320	Entrepreneurial Centers	[200,000]	<u>150,000</u>
T321	PAYMENTS TO LOCAL GOVERNMENTS		
T322	Tax Abatement	[2,243,276]	<u>2,178,276</u>
T323	Payment in Lieu of Taxes	2,900,000	
T324	AGENCY TOTAL	[5,353,276]	<u>5,228,276</u>
T325			
T326	DEPARTMENT OF PUBLIC HEALTH		
T327	[Tobacco Education	361,208]	
T328	Biomedical Research	[500,000]	<u>300,000</u>
T329	PAYMENTS TO LOCAL GOVERNMENTS		
T330	School Based Health Clinics	145,000	
T331	AGENCY TOTAL	[1,006,208]	<u>445,000</u>
T332			
T333	DEPARTMENT OF MENTAL		

T334	RETARDATION		
T335	New Family Center	12,000	
T336			
T337	DEPARTMENT OF MENTAL HEALTH		
T338	AND ADDICTION SERVICES		
T339	Institute for Municipal and Regional Policy	100,000	
T340	Connecticut Mental Health Center	[450,000]	<u>350,000</u>
T341	[Regional Action Councils	200,000]	
T342	OTHER THAN PAYMENTS TO LOCAL		
T343	GOVERNMENTS		
T344	Grants for Mental Health Services	[375,000]	<u>275,000</u>
T345	AGENCY TOTAL	[1,125,000]	<u>725,000</u>
T346			
T347	DEPARTMENT OF SOCIAL SERVICES		
T348	OTHER THAN PAYMENTS TO LOCAL		
T349	GOVERNMENTS		
T350	School Readiness	200,000	
T351	Community Services	150,000	
T352	Enhanced Funding for Griffin Hospital	200,000	
T353	Stamford Hospital	[2,500,000]	<u>2,250,000</u>
T354	Yale-New Haven Hospital	[3,300,000]	<u>2,970,000</u>
T355	Legal Immigrants	1,200,000	
T356	Nursing Home Staffing	[2,000,000]	<u>1,000,000</u>
T357	Epilepsy Project	50,000	
T358	Elderly Health Screening	100,000	
T359	Elderly Express	[80,000]	<u>30,000</u>
T360	Geriatric Assessment	30,000	
T361	Human Resource Development	400,000	
T362	[PAYMENTS TO LOCAL GOVERNMENTS]		
T363	[Teen Pregnancy Prevention	25,000]	
T364	AGENCY TOTAL	[10,235,000]	<u>8,580,000</u>
T365			
T366	DEPARTMENT OF EDUCATION		
T367	Jason Project	150,000	
T368	Connecticut Writing Project	75,000	
T369	PAYMENTS TO LOCAL GOVERNMENTS		
T370	Youth Service Bureau	15,000	
T371	Magnet Schools	912,000	

T372	Young Parents Program - The Bridge	25,000	
T373	AGENCY TOTAL	1,177,000	
T374			
T375	STATE LIBRARY		
T376	OTHER THAN PAYMENTS TO LOCAL		
T377	GOVERNMENTS		
T378	Basic Cultural Resources Grant	[130,000]	<u>65,000</u>
T379	Grants - Local Institutions in Humanities	[205,000]	<u>155,000</u>
T380	AGENCY TOTAL	[335,000]	<u>220,000</u>
T381			
T382	DEPARTMENT OF HIGHER EDUCATION		
T383	Minority Advancement Program	207,029	
T384	Saturday Academy	100,000	
T385	New England Board of Higher Education	250,000	
T386	AGENCY TOTAL	557,029	
T387			
T388	UNIVERSITY OF CONNECTICUT		
T389	Veterinary Diagnostic Laboratory	50,000	
T390			
T391	DEPARTMENT OF CORRECTION		
T392	OTHER THAN PAYMENTS TO LOCAL		
T393	GOVERNMENTS		
T394	Community Residential Services	240,000	
T395			
T396	BOARD OF PAROLE		
T397	OTHER THAN PAYMENTS TO LOCAL		
T398	GOVERNMENTS		
T399	Community Residential Services	40,000	
T400			
T401	DEPARTMENT OF CHILDREN AND		
T402	FAMILIES		
T403	OTHER THAN PAYMENTS TO LOCAL		
T404	GOVERNMENTS		
T405	Stamford Child Guidance Clinic	10,000	
T406	Fund Covenant to Care	150,000	
T407	Fund Neighborhood Center	[90,000]	<u>77,500</u>
T408	AGENCY TOTAL	[250,000]	<u>237,500</u>
T409			

T410	JUDICIAL DEPARTMENT		
T411	Alternative Incarceration Program	[400,000]	<u>200,000</u>
T412			
T413	TOTAL	[29,051,513]	<u>24,400,570</u>

20 Sec. 5. (*Effective from passage*) The Governor shall effect economies in
 21 order to modify allotment requisitions or allotments in force as
 22 follows:

T414	GENERAL FUND		
T415			
T416			2002-2003
T417			
T418		\$	
T419			
T420			
T421			
T422	ERIP Savings Attributable to Managers		-4,500,000
T423	Fleet Reduction		-2,250,000
T424	Additional Allotment Reduction Not Exceeding 1.75%		
T425	in any Appropriated Account		-12,750,000
T426	Corrections Initiative		-10,000,000
T427	Executive and Judicial Branch Travel		-1,000,000
T428	Energy Costs Reduction due to Transfer from Energy		
T429	Conservation and Load Management Fund		-6,000,000
T430			
T431	TOTAL		-36,500,000
T432	GENERAL FUND		

23 Sec. 6. (*Effective from passage*) (a) Notwithstanding any provision of
 24 the general statutes or any provision of any public or special act, any
 25 revision to allotment requisitions or allotments in force made pursuant
 26 to sections 1 to 5, inclusive, of this act affecting (1) grants to
 27 municipalities, or (2) appropriated accounts with more than one
 28 grantee, shall be made proportionately to remain within the revised
 29 allotment.

30 (b) There shall be an Early Retirement Incentive Program (ERIP)
31 offered to full-time and part-time state employees, as described below,
32 in addition to the normal retirement program.

33 A. Eligibility Rules.

34 The following members of the State Employees Retirement System
35 (SERS) shall be eligible to participate in the program:

36 1. All state employees who will be at least fifty-two years of age on
37 or before May 31, 2003, and who retire directly from employment and
38 begin immediately receiving normal or early retirement benefits under
39 Tier I, Tier II or Tier IIA and whose effective date of retirement is from
40 March 1, 2003, to June 1, 2003, inclusive;

41 2. Who have at least ten years of actual state service in the SERS; and

42 3. In the case of hazardous duty employees, a minimum of twenty
43 years of actual state service in the SERS.

44 B. Effective Date of Retirement.

45 All retirements under the program shall be effective March 1, 2003,
46 April 1, 2003, May 1, 2003, or June 1, 2003. At the state's option, the
47 effective date of any retirement may be deferred on a case by case basis
48 to not later than June 1, 2004, for hazardous duty members, employees
49 of the retirement division of the Office of the State Comptroller, and
50 employees of the budget division of the Office of Policy and
51 Management. Requests to defer retirement shall be made in writing to
52 the member with copies to the appropriate bargaining unit
53 representative. If the state requests any such member or employee to
54 stay beyond May 31, 2003, and the employee refuses to do so, the
55 employee shall continue to be eligible for the ERIP.

56 C. Incentive.

57 An individual who is eligible for the ERIP shall be permitted to add
58 up to three years to age or up to three years to service, or any

59 combination not to exceed three years in total. The credit shall first be
60 added to age until it reaches age fifty-five. Hazardous duty members
61 shall have the credit added to their service. Incentive years shall only
62 be used in whole units of one month.

63 D. Restrictions.

64 1. For purposes of this program, a full-time employee is one who
65 works thirty-five or more hours per week.

66 2. Actual age shall be used in calculation of all related benefits
67 including, but not limited to, Plan B reductions and Group Life
68 Insurance. Actual paid wages, not projected wages, shall be used in all
69 benefit calculations. Accrued vacation days at the date of retirement
70 shall be credited as increased service time.

71 3. Disability retirement and employees eligible for terminated
72 vested retirement benefits are excluded from this program.

73 E. Payment for Unused Sick and Vacation Days.

74 1. Any employee participating in the incentive program shall be
75 eligible for payment of accrued sick days and for the balance of
76 vacation leave in accordance with existing rules, modified as follows:
77 One-third of the amount owed such employee on July 1, 2005; one-
78 third of such amount on July 1, 2006, and one-third of such amount on
79 July 1, 2007.

80 2. The state may, at its option, make the payment in one installment
81 on or before July 2005, if the amount of the payment is less than \$2,000.

82 F. Labor Force Refills.

83 1. The Secretary of the Office of Policy and Management shall
84 ensure that the total number of positions refilled pursuant to the Early
85 Retirement Incentive Program, or filled for any other purpose, from
86 March 1, 2003, to June 30, 2004, inclusive, shall be at least 2,000

87 positions.

88 2. For the purposes of paragraphs 1. and 3. of this part, represented
89 positions shall first be offered to employees laid off on or after
90 December 1, 2002. Such positions shall first be offered to such
91 employees who have reemployment or SEBAC rights to positions , and
92 then to such other employees who are otherwise qualified for such
93 positions.

94 3. For the fiscal years ending June 30, 2004, and June 30, 2005, up to
95 80% of positions vacated in any employer unit as a result of ERIP may
96 be refilled, provided, of the positions refilled, at least 70% must be
97 positions classified as essential positions and not more than 30% may
98 be positions classified as non-essential positions.

99 G. Applicability to Former Employees.

100 An employee who was laid off or whose position was abolished
101 between November 1, 2002, and May 31, 2003, who would otherwise
102 have been eligible for the Early Retirement Incentive Program shall be
103 eligible to receive the benefits of the plan beginning March 1, 2003, if
104 such employee is at least fifty-two years of age. If an employee who
105 was laid off or whose position was abolished attains the age of fifty-
106 two prior to May 31, 2003, such employee shall be eligible for the ERIP
107 on the first day of the month following the month of such employee's
108 birthday. Any such employee who retires shall not be rehired. If such
109 employee has received payment for accrued vacation and sick leave,
110 such employee shall not be required to repay such amount in order to
111 be eligible for ERIP.

112 (c) The additional allotment reduction not exceeding 1.75% of any
113 appropriated account required pursuant to section 5 of this act shall
114 not affect allotments for: Aid to municipalities; personal services;
115 higher education operating expenses, or entitlements.

116 (d) The Department of Correction shall open a facility located in
117 Suffield on or after July 1, 2003.

118 (e) The sum of \$41,000,000 shall be transferred from the Special
119 Transportation Fund to the resources of the General Fund.

120 (f) The sum of \$10,000,000 shall be transferred from the Probate
121 Court Administration Fund to the resources of the General Fund.

122 (g) The sum of \$2,500,000 shall be transferred from the commercial
123 recording account established pursuant to section 3-99c of the general
124 statutes to the resources of the General Fund.

125 (h) There is established the "Nonprofit Nursing Home Incentive
126 Account". The sum of \$1,000,000 transferred to the Department of
127 Social Services, for Nursing Home Staffing, by section 17 of public act
128 02-1 of the May 9 special session, as amended by section 108 of public
129 act 02-1 of the May 9 special session and this act, shall be transferred to
130 said account. The funds in the account shall be used by the
131 Department of Social Services, during the fiscal year ending June 30,
132 2003, to provide a supplemental incentive grant to each nonprofit
133 nursing home which had 225 or more licensed beds for the fiscal year
134 ending June 30, 2002. The purpose of such grant shall be to improve
135 patient care and direct care staffing levels in such homes. Funds shall
136 be distributed based on the following formula: One million dollars
137 multiplied by a fraction, the numerator of which shall be the total
138 number of licensed nursing home beds in such nursing home for such
139 fiscal year, and the denominator of which shall be the total number of
140 licensed beds in all such nursing homes for such fiscal year.

141 (i) The Retirement Commission shall request an actuarial interim
142 valuation to take into account the Early Retirement Incentive Program
143 established by this section and shall certify revised contribution
144 amounts to the General Assembly for the biennium ending June 30,
145 2005.

146 (j) Each person laid off but returned to employment with the state

147 pursuant to this section shall be deemed to have been continuously
148 employed by the state, with no interruption in service or pension
149 credit, during any period that such person was laid off on or after
150 November 1, 2002, to June 30, 2003.

151 (k) During the fiscal year ending June 30, 2003, no further
152 modifications to allotment requisitions or allotments in force shall be
153 made to payments pursuant to section 10-266p of the general statutes.

154 Sec. 7. Section 17b-292 of the general statutes is repealed and the
155 following is substituted in lieu thereof (*Effective from passage*):

156 (a) A child who resides in a household with a family income which
157 exceeds one hundred eighty-five per cent of the federal poverty level
158 and does not exceed three hundred per cent of the federal poverty
159 level may be eligible for subsidized benefits under the HUSKY Plan,
160 Part B.

161 (b) A child who resides in a household with a family income over
162 three hundred per cent of the federal poverty level may be eligible for
163 unsubsidized benefits under the HUSKY Plan, Part B.

164 (c) Whenever a court or family support magistrate orders a
165 noncustodial parent to provide health insurance for a child, such
166 parent may provide for coverage under the HUSKY Plan, Part B.

167 [(d) A child who has been determined to be eligible for benefits
168 under either the HUSKY Plan, Part A or Part B shall remain eligible for
169 said plan for a period of twelve months from such child's
170 determination of eligibility unless the child attains the age of nineteen
171 years or is no longer a resident of the state.]

172 [(e)] (d) To the extent allowed under federal law, the commissioner
173 shall not pay for services or durable medical equipment under the
174 HUSKY Plan, Part B if the enrollee has other insurance coverage for
175 the services or such equipment.

176 [(f)] (e) A newborn child who otherwise meets the eligibility criteria

177 for the HUSKY Plan, Part B shall be eligible for benefits retroactive to
178 his date of birth, provided an application is filed on behalf of the child
179 within thirty days of such date.

180 [(g)] (f) The commissioner shall implement presumptive eligibility
181 for children applying for Medicaid. Such presumptive eligibility
182 determinations shall be in accordance with applicable federal law and
183 regulations. The commissioner shall adopt regulations, in accordance
184 with chapter 54, to establish standards and procedures for the
185 designation of organizations as qualified entities to grant presumptive
186 eligibility. In establishing such regulations, the commissioner shall
187 ensure the representation of state-wide and local organizations that
188 provide services to children of all ages in each region of the state.

189 [(h)] (g) The commissioner shall enter into a contract with an entity
190 to be a single point of entry servicer for applicants and enrollees under
191 the HUSKY Plan, Part A and Part B. The servicer shall jointly market
192 both Part A and Part B together as the HUSKY Plan. Such servicer shall
193 develop and implement public information and outreach activities
194 with community programs. Such servicer shall electronically transmit
195 data with respect to enrollment and disenrollment in the HUSKY Plan,
196 Part B to the commissioner who may transmit such data to the
197 Children's Health Council.

198 [(i)] (h) To the extent permitted by federal law, the single point of
199 entry servicer may be one of the entities authorized to grant
200 presumptive eligibility under the HUSKY Plan, Part A.

201 [(j)] (i) The single point of entry servicer shall send an application
202 and supporting documents to the commissioner for determination of
203 eligibility of a child who resides in a household with a family income
204 of one hundred eighty-five per cent or less of the federal poverty level.
205 The servicer shall enroll eligible beneficiaries in the applicant's choice
206 of managed care plan.

207 [(k)] (j) Not more than twelve months after the determination of
208 eligibility for benefits under the HUSKY Plan, Part A and Part B and

209 annually thereafter, the commissioner or the servicer, as the case may
210 be, shall determine if the child continues to be eligible for the plan. The
211 commissioner or the servicer shall mail an application form to each
212 participant in the plan for the purposes of obtaining information to
213 make a determination on eligibility. To the extent permitted by federal
214 law, in determining eligibility for benefits under the HUSKY Plan, Part
215 A and Part B with respect to family income, the commissioner or the
216 servicer shall rely upon information provided in such form by the
217 participant unless the commissioner or the servicer has reason to
218 believe that such information is inaccurate or incomplete. The
219 determination of eligibility shall be coordinated with health plan open
220 enrollment periods.

221 [(l)] (k) The commissioner shall implement the HUSKY Plan, Part B
222 while in the process of adopting necessary policies and procedures in
223 regulation form in accordance with the provisions of section 17b-10.

224 [(m)] (l) The commissioner shall adopt regulations, in accordance
225 with chapter 54, to establish residency requirements and income
226 eligibility for participation in the HUSKY Plan, Part B and procedures
227 for a simplified mail-in application process. Notwithstanding the
228 provisions of section 17b-257b, such regulations shall provide that any
229 child adopted from another country by an individual who is a citizen
230 of the United States and a resident of this state shall be eligible for
231 benefits under the HUSKY Plan, Part B upon arrival in this state.

232 Sec. 8. Section 17b-242 of the general statutes is amended by adding
233 subsection (c) as follows (*Effective from passage*):

234 (NEW) (c) The home health services fee schedule shall include a fee
235 for the administration of medication, which shall apply when the
236 purpose of a nurse's visit is limited to the administration of
237 medication. Administration of medication may include, but is not
238 limited to, blood pressure checks, glucometer readings, pulse rate
239 checks and similar indicators of health status. The fee for medication
240 administration shall include administration of medications while the

241 nurse is present, the pre-pouring of additional doses that the client will
242 self-administer at a later time and the teaching of self-administration.
243 The department shall not pay for medication administration in
244 addition to any other nursing service at the same visit. The department
245 may establish prior authorization requirements for this service. Before
246 implementing such change, the Commissioner of Social Services shall
247 consult with the chairpersons of the joint standing committees of the
248 General Assembly having cognizance of matters relating to public
249 health and human services.

250 Sec. 9. Section 17b-259a of the general statutes is repealed and the
251 following is substituted in lieu thereof (*Effective from passage*):

252 The Commissioner of Social Services may impose cost sharing
253 requirements on recipients of medical assistance, including a
254 deductible, coinsurance, [copayment] or similar charge up to the
255 maximum permitted under 42 CFR 447.54. [, except that no copayment
256 may be imposed for prescription drugs.] The Commissioner of Social
257 Services shall impose cost sharing requirements on recipients of
258 medical assistance, as follows: (1) A one dollar copayment for each
259 outpatient medical service delivered by an enrolled Medicaid provider
260 to a medical assistance recipient not enrolled in a managed care plan as
261 permitted under federal law, and (2) a one dollar copayment for each
262 drug prescription at the time the prescription is filled, except that to
263 the degree permitted under federal law, the commissioner may make
264 modifications to the prescription cost sharing requirement for certain
265 individuals who have drugs dispensed in less than a thirty-day supply
266 and may exempt residents in certain institutional settings from such
267 requirement. Such cost sharing requirements shall be implemented in
268 accordance with the conditions specified in federal regulations.

269 Sec. 10. Section 17b-261 of the general statutes is repealed and the
270 following is substituted in lieu thereof (*Effective from passage*):

271 (a) Medical assistance shall be provided for any otherwise eligible
272 person whose income, including any available support from legally

273 liable relatives and the income of the person's spouse or dependent
274 child, is not more than one hundred forty-three per cent, pending
275 approval of a federal waiver applied for pursuant to subsection (d) of
276 this section, of the benefit amount paid to a person with no income
277 under the temporary family assistance program in the appropriate
278 region of residence and if such person is an institutionalized
279 individual as defined in Section 1917(c) of the Social Security Act, 42
280 USC 1396p(c), and has not made an assignment or transfer or other
281 disposition of property for less than fair market value for the purpose
282 of establishing eligibility for benefits or assistance under this section.
283 Any such disposition shall be treated in accordance with Section
284 1917(c) of the Social Security Act, 42 USC 1396p(c). Any disposition of
285 property made on behalf of an applicant or recipient or the spouse of
286 an applicant or recipient by a guardian, conservator, person
287 authorized to make such disposition pursuant to a power of attorney
288 or other person so authorized by law shall be attributed to such
289 applicant, recipient or spouse. A disposition of property ordered by a
290 court shall be evaluated in accordance with the standards applied to
291 any other such disposition for the purpose of determining eligibility.
292 The commissioner shall establish the standards for eligibility for
293 medical assistance at one hundred forty-three per cent of the benefit
294 amount paid to a family unit of equal size with no income under the
295 temporary family assistance program in the appropriate region of
296 residence, pending federal approval, except that the medical assistance
297 program shall provide coverage to persons under the age of nineteen
298 up to one hundred eighty-five per cent of the federal poverty level
299 without an asset limit. [On and after January 1, 2001, said] Said
300 medical assistance program shall also provide coverage to persons
301 under the age of nineteen and their parents and needy caretaker
302 relatives who qualify for coverage under Section 1931 of the Social
303 Security Act with family income up to one hundred [fifty] per cent of
304 the federal poverty level without an asset limit, upon the request of
305 such a person or upon a redetermination of eligibility. Such levels shall
306 be based on the regional differences in such benefit amount, if
307 applicable, unless such levels based on regional differences are not in

308 conformance with federal law. Any income in excess of the applicable
309 amounts shall be applied as may be required by said federal law, and
310 assistance shall be granted for the balance of the cost of authorized
311 medical assistance. All contracts entered into on and after July 1, 1997,
312 pursuant to this section shall include provisions for collaboration of
313 managed care organizations with the Healthy Families Connecticut
314 Program established pursuant to section 17a-56. The Commissioner of
315 Social Services shall provide applicants for assistance under this
316 section, at the time of application, with a written statement advising
317 them of the effect of an assignment or transfer or other disposition of
318 property on eligibility for benefits or assistance.

319 (b) For the purposes of the Medicaid program, the Commissioner of
320 Social Services shall consider parental income and resources as
321 available to a child under eighteen years of age who is living with his
322 or her parents and is blind or disabled for purposes of the Medicaid
323 program, or to any other child under twenty-one years of age who is
324 living with his or her parents.

325 (c) For the purposes of determining eligibility for the Medicaid
326 program, an available asset is one that is actually available to the
327 applicant or one that the applicant has the legal right, authority or
328 power to obtain or to have applied for the applicant's general or
329 medical support. If the terms of a trust provide for the support of an
330 applicant, the refusal of a trustee to make a distribution from the trust
331 does not render the trust an unavailable asset. Notwithstanding the
332 provisions of this subsection, the availability of funds in a trust or
333 similar instrument funded in whole or in part by the applicant or the
334 applicant's spouse shall be determined pursuant to the Omnibus
335 Budget Reconciliation Act of 1993, 42 USC 1396p. The provisions of
336 this subsection shall not apply to special needs trust, as defined in 42
337 USC 1396p(d)(4)(A).

338 (d) The transfer of an asset in exchange for other valuable
339 consideration shall be allowable to the extent the value of the other
340 valuable consideration is equal to or greater than the value of the asset

341 transferred.

342 (e) On or before January 15, 1994, and annually thereafter, the
343 Department of Social Services shall submit a report to the General
344 Assembly in accordance with section 11-4a which sets forth the
345 following: The number of children receiving Medicaid services; the
346 number of children receiving medical treatment at any state or
347 municipal health care facility; the number of doctors and dentists
348 participating in state or municipally-funded programs; and the
349 percentage of children treated in medical programs whose family
350 income is less than one hundred thirty-three per cent of the federal
351 poverty level and the number whose family income is greater than one
352 hundred thirty-three per cent but not more than one hundred eighty-
353 five per cent of the federal poverty level. On and after October 1, 1996,
354 the report shall be submitted to the joint standing committee of the
355 General Assembly having cognizance of matters relating to human
356 services and, upon request, to any member of the General Assembly. A
357 summary of the report shall be submitted to each member of the
358 General Assembly if the summary is two pages or less and a
359 notification of the report shall be submitted to each member if the
360 summary is more than two pages. Submission shall be by mailing the
361 report, summary or notification to the legislative address of each
362 member of the committee or the General Assembly, as applicable.

363 (f) The Commissioner of Social Services shall seek a waiver from
364 federal law to permit federal financial participation for Medicaid
365 expenditures for families with incomes of one hundred forty-three per
366 cent of the temporary family assistance program payment standard.

367 (g) Notwithstanding the provisions of subsection (a) of this section,
368 on or after April 1, 2003, all parent and needy caretaker relatives with
369 incomes exceeding one hundred per cent of the federal poverty level,
370 who are receiving medical assistance pursuant to this section, shall be
371 ineligible for such medical assistance. Upon passage of this act, the
372 Department of Social Services shall not accept applications for medical
373 assistance program coverage under Section 1931 of the Social Security

374 Act from parent and needy caretaker relatives with incomes exceeding
375 one hundred per cent of the federal poverty level until on or after July
376 1, 2005.

377 Sec. 11. Section 17b-280 of the general statutes is repealed and the
378 following is substituted in lieu thereof (*Effective from passage*):

379 [Notwithstanding any provision of the regulations of Connecticut
380 state agencies concerning payment for drugs provided to Medicaid
381 recipients (1) effective July 1, 1989, the]

382 The state shall reimburse for all legend drugs provided under the
383 Medicaid, state-administered general assistance, general assistance,
384 ConnPACE and Connecticut AIDS drug assistance programs at the
385 rate established by the Health Care Finance Administration as the
386 federal acquisition cost, or, if no such rate is established, the
387 commissioner shall establish and periodically revise the estimated
388 acquisition cost in accordance with federal regulations. Effective
389 [September 1, 2002] March 1, 2003, the commissioner shall also
390 establish a professional fee of three dollars and [eighty-five] sixty cents
391 for each prescription to be paid to licensed pharmacies for dispensing
392 drugs to Medicaid, state-administered general assistance, general
393 assistance, ConnPACE and Connecticut AIDS drug assistance
394 recipients in accordance with federal regulations; and [(2)] on and after
395 September 4, 1991, payment for legend and nonlegend drugs provided
396 to Medicaid recipients shall be based upon the actual package size
397 dispensed. Effective October 1, 1991, reimbursement for over-the-
398 counter drugs for such recipients shall be limited to those over-the-
399 counter drugs and products published in the Connecticut Formulary,
400 or the cross reference list, issued by the commissioner. The cost of all
401 over-the-counter drugs and products provided to residents of nursing
402 facilities, chronic disease hospitals, and intermediate care facilities for
403 the mentally retarded shall be included in the facilities' per diem rate.

404 Sec. 12. (NEW) (*Effective from passage*) In no event shall an individual
405 eligible for medical assistance under section 17b-261 of the general

406 statutes, as amended, be guaranteed eligible for such assistance for six
407 consecutive months without regard to changes in certain
408 circumstances that would otherwise cause the individual to become
409 ineligible for assistance.

410 Sec. 13. Subsection (c) of section 17b-112 of the general statutes is
411 repealed and the following is substituted in lieu thereof (*Effective July*
412 *1, 2003*):

413 (c) A family who is subject to time-limited benefits may petition the
414 Commissioner of Social Services for six-month extensions of such
415 benefits. The commissioner shall grant not more than [three] two
416 extensions to such family who has made a good faith effort to comply
417 with the requirements of the program and despite such effort has a
418 total family income at a level below the payment standard, or has
419 encountered circumstances preventing employment including, but not
420 limited to: (1) Domestic violence or physical harm to such family's
421 children; or (2) other circumstances beyond such family's control. The
422 commissioner shall disregard ninety dollars of earned income in
423 determining applicable family income. The commissioner may grant [a
424 fourth or] a subsequent six-month extension if each adult in the family
425 meets one or more of the following criteria: (A) The adult is precluded
426 from engaging in employment activities due to domestic violence or
427 another reason beyond the adult's control; (B) the adult has two or
428 more substantiated barriers to employment including, but not limited
429 to, the lack of available child care, substance abuse or addiction, severe
430 mental or physical health problems, one or more severe learning
431 disabilities, domestic violence or a child who has a serious physical or
432 behavioral health problem; (C) the adult is working thirty-five or more
433 hours per week, is earning at least the minimum wage and continues
434 to earn less than the family's temporary family assistance payment
435 standard; or (D) the adult is employed and works less than thirty-five
436 hours per week due to (i) a documented medical impairment that
437 limits the adult's hours of employment, provided the adult works the
438 maximum number of hours that the medical condition permits, or (ii)
439 the need to care for a disabled member of the adult's household,

provided the adult works the maximum number of hours the adult's caregiving responsibilities permit. Families receiving temporary family assistance shall be notified by the department of the right to petition for such extensions. Notwithstanding the provisions of this section, the commissioner shall not provide benefits under the state's temporary family assistance program to a family that is subject to the twenty-one month benefit limit and has received benefits beginning on or after October 1, 1996, if such benefits result in that family's receiving more than sixty months of time-limited benefits unless that family experiences domestic violence, as defined in Section 402(a)(7)(B), P.L. 104-193. For the purpose of calculating said sixty-month limit: (I) A month shall count toward the limit if the family receives assistance for any day of the month, and (II) a month in which a family receives temporary family assistance benefits that are issued from a jurisdiction other than Connecticut shall count toward the limit.

Sec. 14. Section 17b-491 of the general statutes is repealed and the following is substituted in lieu thereof (*Effective from passage*):

(a) There shall be a "Connecticut Pharmaceutical Assistance Contract to the Elderly and the Disabled Program" which shall be within the Department of Social Services. The program shall consist of payments by the state to pharmacies for the reasonable cost of prescription drugs dispensed to eligible persons minus a copayment charge. The pharmacy shall collect the copayment charge from the eligible person at the time of each purchase of prescription drugs, and shall not waive, discount or rebate in whole or in part such amount. [For an individual who is determined eligible to participate in the program on or after September 1, 2002, said] The copayment for each prescription shall be as follows:

(1) [Twelve] Sixteen dollars and twenty-five cents if the participant is (A) not married and has an annual income of less than [fifteen thousand nine hundred] twenty thousand three hundred dollars, or (B) is married and has an annual income that, when combined with the participant's spouse, is less than [twenty-one thousand five] twenty-

473 seven thousand five hundred dollars.

474 [(2) Fifteen dollars if the participant is (A) not married and has an
475 annual income that (i) equals or exceeds fifteen thousand nine hundred
476 dollars, and (ii) equals or is less than twenty thousand dollars, or (B)
477 married and has an annual income that, when combined with the
478 participant's spouse (i) equals or exceeds twenty-one thousand five
479 hundred dollars, and (ii) equals or is less than twenty-seven thousand
480 one hundred dollars.]

481 [(3)] (2) Upon the granting of a federal waiver to expand the
482 program in accordance with section 17b-492, the copayment shall be
483 twenty dollars for a participant who is (A) not married and has an
484 annual income that equals or exceeds twenty thousand three hundred
485 dollars, or (B) married and has an annual income that, when combined
486 with the participant's spouse, equals or exceeds twenty-seven
487 thousand [one] five hundred dollars.

488 [(b) Notwithstanding subsection (a) of this section, an individual
489 who is determined eligible to participate in the program prior to
490 September 1, 2002, shall be responsible for a copayment of twelve
491 dollars for each prescription except that such participant shall pay a
492 copayment of twenty dollars per prescription if the participant has an
493 annual income that exceeds (1) twenty thousand dollars if not married,
494 or (2) if married, when combined with the participant's spouse,
495 twenty-seven thousand one hundred dollars. This subsection shall not
496 apply to an individual who was determined eligible to participate in
497 the program prior to September 1, 2002, and who subsequently
498 reapplies for benefits for any reason after any period of any eligibility.
499 Such individual shall be determined to be responsible for a copayment
500 in accordance with subsection (a) of this section. For purposes of this
501 subsection a redetermination by the Department of Social Services
502 shall not be considered a reapplication for benefits.]

503 [(c)] (b) On January 1, 2002, and annually thereafter, the
504 commissioner shall increase the income limits established in

505 [subsections (a) and (b)] subsection (a) of this section that set the
506 appropriate participant copayment by the increase in the annual
507 inflation adjustment in Social Security income, if any. Each such
508 adjustment shall be determined to the nearest one hundred dollars.

509 [(d)] (c) Notwithstanding the provisions of subsection (a), effective
510 September 15, 1991, payment by the state to a pharmacy under the
511 program may be based on the price paid directly by a pharmacy to a
512 pharmaceutical manufacturer for drugs dispensed under the program
513 minus the copayment charge, plus the dispensing fee, if the direct price
514 paid by the pharmacy is lower than the reasonable cost of such drugs.

515 [(e)] (d) Effective September 15, 1991, reimbursement to a pharmacy
516 for prescription drugs dispensed under the program shall be based
517 upon actual package size costs of drugs purchased by the pharmacy in
518 units larger than or smaller than one hundred.

519 [(f)] (e) The commissioner shall establish an application form
520 whereby a pharmaceutical manufacturer may apply to participate in
521 the program. Upon receipt of a completed application, the department
522 shall issue a certificate of participation to the manufacturer.
523 Participation by a pharmaceutical manufacturer shall require that the
524 department shall receive a rebate from the pharmaceutical
525 manufacturer. Rebate amounts for brand name prescription drugs
526 shall be equal to those under the Medicaid program. Rebate amounts
527 for generic prescription drugs shall be established by the
528 commissioner, provided such amounts may not be less than those
529 under the Medicaid program. A participating pharmaceutical
530 manufacturer shall make quarterly rebate payments to the department
531 for the total number of dosage units of each form and strength of a
532 prescription drug which the department reports as reimbursed to
533 providers of prescription drugs, provided such payments shall not be
534 due until thirty days following the manufacturer's receipt of utilization
535 data from the department including the number of dosage units
536 reimbursed to providers of prescription drugs during the quarter for
537 which payment is due.

538 [(g)] (f) All prescription drugs of a pharmaceutical manufacturer
539 that participates in the program pursuant to subsection [(f)] (e) of this
540 section shall be subject to prospective drug utilization review. Any
541 prescription drug of a manufacturer that does not participate in the
542 program shall not be reimbursable, unless the department determines
543 the prescription drug is essential to program participants.

544 Sec. 15. Subsection (a) of section 17b-492 of the general statutes is
545 repealed and the following is substituted in lieu thereof (*Effective from*
546 *passage*):

547 (a) Eligibility for participation in the program shall be limited to any
548 resident (1) who is sixty-five years of age or older or who is disabled,
549 (2) (A) whose annual income, if unmarried, is less than thirteen
550 thousand eight hundred dollars, except after April 1, 2002, such annual
551 income is less than twenty thousand dollars, or whose annual income,
552 if married, when combined with that of the resident's spouse is less
553 than sixteen thousand six hundred dollars, except after April 1, 2002,
554 such combined annual income is less than twenty-seven thousand one
555 hundred dollars, or (B) in the event the program is granted a waiver to
556 be eligible for federal financial participation, then, after July 1, 2002,
557 whose annual income, if unmarried, is less than twenty-five thousand
558 eight hundred dollars, or whose annual income, if married, when
559 combined with that of the resident's spouse is less than thirty-four
560 thousand eight hundred dollars, (3) who is not insured under a policy
561 which provides full or partial coverage for prescription drugs once a
562 deductible amount is met, and (4) on and after September 15, 1991,
563 who pays an annual [twenty-five-dollar] thirty-dollar registration fee
564 to the Department of Social Services. Effective January 1, 2002, the
565 commissioner shall commence accepting applications from individuals
566 who will become eligible to participate in the program as of April 1,
567 2002. On January 1, 1998, and annually thereafter, the commissioner
568 shall increase the income limits established under this subsection over
569 those of the previous fiscal year to reflect the annual inflation
570 adjustment in Social Security income, if any. Each such adjustment
571 shall be determined to the nearest one hundred dollars.

572 Sec. 16. Subsection (b) of section 17b-749 of the general statutes is
573 repealed and the following is substituted in lieu thereof (*Effective from*
574 *passage*):

575 (b) The commissioner shall establish income standards for
576 applicants and recipients at a level to include a family with gross
577 income up to fifty per cent of the state-wide median income, except the
578 commissioner (1) may increase the income level to up to seventy-five
579 per cent of the state-wide median income, [and] (2) upon the request of
580 the Commissioner of Children and Families, may waive the income
581 standards for adoptive families so that children adopted on or after
582 October 1, 1999, from the Department of Children and Families are
583 eligible for the child care subsidy program, and (3) on and after March
584 1, 2003, the commissioner shall reduce the income eligibility level to up
585 to fifty-five per cent of the state-wide median income for applicants
586 and recipients who qualify based on their loss of eligibility for
587 temporary family assistance. The commissioner may adopt regulations
588 in accordance with chapter 54 to establish income criteria and
589 durational requirements for such waiver of income standards.

590 Sec. 17. Subdivision (4) of subsection (f) of section 17b-340 of the
591 general statutes is repealed and the following is substituted in lieu
592 thereof (*Effective from passage*):

593 (4) For the fiscal year ending June 30, 1992, (A) no facility shall
594 receive a rate that is less than the rate it received for the rate year
595 ending June 30, 1991; (B) no facility whose rate, if determined pursuant
596 to this subsection, would exceed one hundred twenty per cent of the
597 state-wide median rate, as determined pursuant to this subsection,
598 shall receive a rate which is five and one-half per cent more than the
599 rate it received for the rate year ending June 30, 1991; and (C) no
600 facility whose rate, if determined pursuant to this subsection, would be
601 less than one hundred twenty per cent of the state-wide median rate,
602 as determined pursuant to this subsection, shall receive a rate which is
603 six and one-half per cent more than the rate it received for the rate year
604 ending June 30, 1991. For the fiscal year ending June 30, 1993, no

605 facility shall receive a rate that is less than the rate it received for the
606 rate year ending June 30, 1992, or six per cent more than the rate it
607 received for the rate year ending June 30, 1992. For the fiscal year
608 ending June 30, 1994, no facility shall receive a rate that is less than the
609 rate it received for the rate year ending June 30, 1993, or six per cent
610 more than the rate it received for the rate year ending June 30, 1993.
611 For the fiscal year ending June 30, 1995, no facility shall receive a rate
612 that is more than five per cent less than the rate it received for the rate
613 year ending June 30, 1994, or six per cent more than the rate it received
614 for the rate year ending June 30, 1994. For the fiscal years ending June
615 30, 1996, and June 30, 1997, no facility shall receive a rate that is more
616 than three per cent more than the rate it received for the prior rate
617 year. For the fiscal year ending June 30, 1998, a facility shall receive a
618 rate increase that is not more than two per cent more than the rate that
619 the facility received in the prior year. For the fiscal year ending June
620 30, 1999, a facility shall receive a rate increase that is not more than
621 three per cent more than the rate that the facility received in the prior
622 year and that is not less than one per cent more than the rate that the
623 facility received in the prior year, exclusive of rate increases associated
624 with a wage, benefit and staffing enhancement rate adjustment added
625 for the period from April 1, 1999, to June 30, 1999, inclusive. For the
626 fiscal year ending June 30, 2000, each facility, except a facility with an
627 interim rate or replaced interim rate for the fiscal year ending June 30,
628 1999, and a facility having a certificate of need or other agreement
629 specifying rate adjustments for the fiscal year ending June 30, 2000,
630 shall receive a rate increase equal to one per cent applied to the rate the
631 facility received for the fiscal year ending June 30, 1999, exclusive of
632 the facility's wage, benefit and staffing enhancement rate adjustment.
633 For the fiscal year ending June 30, 2000, no facility with an interim rate,
634 replaced interim rate or scheduled rate adjustment specified in a
635 certificate of need or other agreement for the fiscal year ending June
636 30, 2000, shall receive a rate increase that is more than one per cent
637 more than the rate the facility received in the fiscal year ending June
638 30, 1999. For the fiscal year ending June 30, 2001, each facility, except a
639 facility with an interim rate or replaced interim rate for the fiscal year

640 ending June 30, 2000, and a facility having a certificate of need or other
641 agreement specifying rate adjustments for the fiscal year ending June
642 30, 2001, shall receive a rate increase equal to two per cent applied to
643 the rate the facility received for the fiscal year ending June 30, 2000,
644 subject to verification of wage enhancement adjustments pursuant to
645 subdivision (15) of this subsection. For the fiscal year ending June 30,
646 2001, no facility with an interim rate, replaced interim rate or
647 scheduled rate adjustment specified in a certificate of need or other
648 agreement for the fiscal year ending June 30, 2001, shall receive a rate
649 increase that is more than two per cent more than the rate the facility
650 received for the fiscal year ending June 30, 2000. For the fiscal year
651 ending June 30, 2002, each facility shall receive a rate that is two and
652 one-half per cent more than the rate the facility received in the prior
653 fiscal year. For the fiscal year ending June 30, 2003, each facility shall
654 receive a rate that is two per cent more than the rate the facility
655 received in the prior fiscal year, except that such increase shall be
656 effective January 1, 2003, and such facility rate in effect for the fiscal
657 year ending June 30, 2002, shall be paid for services provided until
658 December 31, 2002, except any facility that would have been issued a
659 lower rate effective July 1, 2002, than for the fiscal year ending June 30,
660 2002, due to interim rate status or agreement with the department shall
661 be issued such lower rate effective July 1, 2002, and have such rate
662 increased two per cent effective ~~January~~ June 1, 2003. The
663 Commissioner of Social Services shall add fair rent increases to any
664 other rate increases established pursuant to this subdivision for a
665 facility which has undergone a material change in circumstances
666 related to fair rent.

667 Sec. 18. Section 17b-257 of the general statutes is repealed and the
668 following is substituted in lieu thereof (*Effective from passage*):

669 (a) ~~[On and after July 1, 1998, the]~~ The Commissioner of Social
670 Services shall implement a state medical assistance program for
671 persons ineligible for Medicaid and on or before April 1, 1997, the
672 commissioner shall implement said program in the towns in which the
673 fourteen regional or district offices of the Department of Social Services

674 are located. The commissioner shall establish a schedule for the
675 transfer of recipients of medical assistance administered by towns
676 under the general assistance program to the state program. To the
677 extent possible, the administration of the state medical assistance
678 program shall parallel that of the Medicaid program as it is
679 administered to recipients of temporary family assistance, including
680 eligibility criteria concerning income and assets. Payment for medical
681 services shall be made only for individuals determined eligible. The
682 rates of payment for medical services shall be those of the Medicaid
683 program. Medical services covered under the program shall be those
684 covered under the Medicaid program, except that nonemergency
685 medical transportation, eye care, optical hardware and optometry care,
686 podiatry, chiropractic, natureopathy, home health care and long-term
687 care and services available pursuant to a home and community-based
688 services waiver under Section 1915 of the Social Security Act shall not
689 be covered. On or after April 1, 1997, the commissioner shall
690 implement a managed care program for medical services provided
691 under this program, except services provided pursuant to section 17a-
692 453a. Notwithstanding the provisions of sections 4a-51 and 4a-57, the
693 commissioner may enter into contracts, including, but not limited to,
694 purchase of service agreements to implement the provisions of this
695 section.

696 (b) The Commissioner of Social Services shall impose cost sharing
697 requirements on recipients of medical assistance under this section and
698 section 17b-259 as follows: (1) A one dollar copayment for each
699 outpatient medical service delivered by a state medical assistance
700 program provider to a medical assistance recipient, and (2) a one
701 dollar copayment for each drug prescription at the time the
702 prescription is filled, provided the commissioner may make
703 modifications to the prescription cost-sharing requirement for certain
704 individuals who have drugs dispensed in less than a thirty-day supply
705 and may exempt residents in certain institutional settings from such
706 requirement.

707 Sec. 19. Section 17b-274d of the general statutes is repealed and the

708 following is substituted in lieu thereof (*Effective from passage*):

709 (a) Pursuant to 42 USC 1396r-8, there is established a Medicaid
710 Pharmaceutical and Therapeutics Committee within the Department of
711 Social Services. Said committee shall convene on or before March 31,
712 2003.

713 (b) The Medicaid Pharmaceutical and Therapeutics Committee shall
714 be comprised as specified in 42 USC 1396r-8 and shall consist of eleven
715 members appointed by the Governor. Five members shall be
716 physicians licensed pursuant to chapter 370, five members shall be
717 pharmacists licensed pursuant to chapter 400j, and one member shall
718 be a consumer representative. The members shall serve for terms of
719 two years from the date of their appointment. Members may be
720 appointed to more than one term. The administrative staff of the
721 Department of Social Services shall serve as staff for said committee
722 and assist with all ministerial duties. The Governor shall ensure that
723 the committee membership includes Medicaid participating physicians
724 and pharmacists, with experience serving all segments of the Medicaid
725 population. Not less than one of the committee members shall be a
726 representative of the pharmaceutical manufacturers.

727 (c) Committee members shall select a chairperson and vice-
728 chairperson from the committee membership on an annual basis.

729 (d) The committee shall meet at least quarterly, and may meet at
730 other times at the discretion of the chairperson and committee
731 membership. The committee shall comply with all regulations adopted
732 by the department, including notice of any meeting of the committee,
733 pursuant to the requirements of chapter 54.

734 (e) [Upon recommendation of the Medicaid Pharmaceutical and
735 Therapeutics Committee] On or before July 1, 2003, the Department of
736 Social Services, in consultation with the Medicaid and Pharmaceutical
737 Therapeutics Committee, shall adopt a preferred drug list. To the
738 extent feasible, the [committee] department shall review all drugs
739 included in the preferred drug list at least every twelve months, and

740 may recommend additions to, and deletions from, the preferred drug
741 list, to ensure that the preferred drug list provides for medically
742 appropriate drug therapies for Medicaid patients.

743 (f) Except for mental-health-related drugs and antiretroviral drugs,
744 reimbursement for a drug not included in the preferred drug list is
745 subject to prior authorization.

746 (g) The Department of Social Services shall publish and disseminate
747 the preferred drug list to all Medicaid providers in the state.

748 (h) The committee shall ensure that the pharmaceutical
749 manufacturers agreeing to provide a supplemental rebate pursuant to
750 42 USC 1396r-8(c) have an opportunity to present evidence supporting
751 inclusion of a product on the preferred drug list unless a court of
752 competent jurisdiction, in a final decision, determines that the
753 Secretary of Health and Human Services does not have authority to
754 allow such supplemental rebates; provided the inability to utilize
755 supplemental rebates pursuant to this subsection shall not impair the
756 committee's authority to maintain a preferred drug list. Upon timely
757 notice, the department shall ensure that any drug that has been
758 approved or had any of its particular uses approved by the United
759 States Food and Drug Administration under a priority review
760 classification, will be reviewed by the Medicaid Pharmaceutical and
761 Therapeutics Committee at the next regularly scheduled meeting. To
762 the extent feasible, upon notice by a pharmaceutical manufacturer, the
763 department shall also schedule a product review for any new product
764 at the next regularly scheduled meeting of the Medicaid
765 Pharmaceutical and Therapeutics Committee.

766 (i) Factors considered by the department and the Medicaid
767 Pharmaceutical and Therapeutics Committee in developing the
768 preferred drug list shall include, but not be limited to, clinical efficacy,
769 safety and cost effectiveness of a product.

770 (j) The Medicaid Pharmaceutical and Therapeutics Committee may
771 also make recommendations to the department regarding the prior

772 authorization of any prescribed drug covered by Medicaid.

773 (k) Medicaid recipients may appeal any department preferred drug
774 list determinations utilizing the Medicaid fair hearing process
775 administered by the Department of Social Services established
776 pursuant to chapter 54.

777 Sec. 20. (NEW) (*Effective from passage*) Notwithstanding the
778 provisions of section 16-245m of the general statutes, the Department
779 of Public Utility Control shall authorize the disbursement of a total of
780 one million dollars in each month, commencing with February, 2003,
781 and ending with July, 2005, from the Energy Conservation and Load
782 Management Funds established pursuant to said section 16-245m. The
783 amount disbursed from each Energy Conservation and Load
784 Management Fund shall be proportionately based on the receipts
785 received by each fund. Such disbursements shall be deposited in a
786 nonlapsing account within the General Fund to be used by state
787 agencies for electrical utility costs, including conservation projects.

788 Sec. 21. (NEW) (*Effective from passage*) At the end of each fiscal year
789 commencing with the fiscal year ending on June 30, 2003, the
790 Comptroller is authorized to record as revenue for such fiscal year the
791 amount of any payments from the Energy Conservation and Load
792 Management Funds which are deposited into the General Fund
793 pursuant to section 20 of this act no later than (1) the last day of July
794 immediately following the end of such fiscal year, or (2) if such last
795 day of July is a Saturday, Sunday or legal holiday, as defined in section
796 12-39a of the general statutes, the next succeeding day which is not a
797 Saturday, Sunday or legal holiday.

798 Sec. 22. Subdivisions (5) and (6) of subsection (a) of section 12-700 of
799 the general statutes are repealed and the following is substituted in
800 lieu thereof (*Effective from passage and applicable to taxable years*
801 *commencing on or after January 1, 2003*):

802 (5) For taxable years commencing on or after January 1, 1999, but
803 prior to January 1, 2003, in accordance with the following schedule:

804 (A) For any person who files a return under the federal income tax
 805 for such taxable year as an unmarried individual or as a married
 806 individual filing separately:

T433	Connecticut Taxable Income	Rate of Tax
T434	Not over \$10,000	3.0%
T435	Over \$10,000	\$300.00, plus 4.5% of the
T436		excess over \$10,000

807 (B) For any person who files a return under the federal income tax
 808 for such taxable year as a head of household, as defined in Section 2(b)
 809 of the Internal Revenue Code:

T437	Connecticut Taxable Income	Rate of Tax
T438	Not over \$16,000	3.0%
T439	Over \$16,000	\$480.00, plus 4.5% of the
T440		excess over \$16,000

810 (C) For any husband and wife who file a return under the federal
 811 income tax for such taxable year as married individuals filing jointly or
 812 any person who files a return under the federal income tax for such
 813 taxable year as a surviving spouse, as defined in Section 2(a) of the
 814 Internal Revenue Code:

T441	Connecticut Taxable Income	Rate of Tax
T442	Not over \$20,000	3.0%
T443	Over \$20,000	\$600.00, plus 4.5% of the
T444		excess over \$20,000

815 (D) For trusts or estates, the rate of tax shall be 4.5% of their
816 Connecticut taxable income.

817 (6) For taxable years commencing on or after January 1, 2003, in
818 accordance with the following schedule:

819 (A) For any person who files a return under the federal income tax
820 for such taxable year as an unmarried individual or as a married
821 individual filing separately:

T445	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T446	<u>Not over \$10,000</u>	<u>3.0%</u>
T447	<u>Over \$10,000</u>	<u>\$300.00, plus 5.0% of the</u>
T448		<u>excess over \$10,000</u>

822 (B) For any person who files a return under the federal income tax
823 for such taxable year as a head of household, as defined in Section 2(b)
824 of the Internal Revenue Code:

T449	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T450	<u>Not over \$16,000</u>	<u>3.0%</u>
T451	<u>Over \$16,000</u>	<u>\$480.00, plus 5.0% of the</u>
T452		<u>excess over \$16,000</u>

825 (C) For any husband and wife who file a return under the federal
826 income tax for such taxable year as married individuals filing jointly or
827 any person who files a return under the federal income tax for such
828 taxable year as a surviving spouse, as defined in Section 2(a) of the
829 Internal Revenue Code:

T453	<u>Connecticut Taxable Income</u>	<u>Rate of Tax</u>
T454	<u>Not over \$20,000</u>	<u>3.0%</u>
T455	<u>Over \$20,000</u>	<u>\$600.00, plus 5.0% of the</u>
T456		<u>excess over \$20,000</u>

830 (D) For trusts or estates, the rate of tax shall be 5.0% of the
 831 Connecticut taxable income.

832 [(6)] (Z) The provisions of this subsection shall apply to resident
 833 trusts and estates and, wherever reference is made in this subsection to
 834 residents of this state, such reference shall be construed to include
 835 resident trusts and estates, provided any reference to a resident's
 836 Connecticut adjusted gross income derived from sources without this
 837 state or to a resident's Connecticut adjusted gross income shall be
 838 construed, in the case of a resident trust or estate, to mean the resident
 839 trust or estate's Connecticut taxable income derived from sources
 840 without this state and the resident trust or estate's Connecticut taxable
 841 income, respectively.

842 Sec. 23. *(Effective from passage)* The Commissioner of Revenue
 843 Services shall adjust the withholding tables issued for purposes of
 844 administering the personal income tax imposed under chapter 229 of
 845 the general statutes to take account of any changes in such tax made by
 846 this act and, on or before March 1, 2003, shall issue new withholding
 847 tables applicable to taxable years commencing on or after January 1,
 848 2003, provided the tables applicable to the period from March 1, 2003,
 849 to June 30, 2003, shall provide for the collection of a tax computed in
 850 such manner as to result, so far as practicable, in withholding from the
 851 employee's wages during such period an amount substantially
 852 equivalent to the tax reasonably estimated to be due from the
 853 employee under said chapter 229 with respect to the amount of such
 854 wages during a six-month period and further provided the tables

855 applicable to any period after June 30, 2003, shall be prepared as
856 provided in section 12-705 of the general statutes.

857 Sec. 24. (NEW) (*Effective from passage*) Notwithstanding the
858 provisions of section 12-722 of the general statutes, any taxpayer
859 required to make an estimated payment in June, 2003, for the tax due
860 under chapter 229 of the general statutes shall make such payment in
861 an amount which is adjusted for any change in the rate applicable to
862 the current taxable year, as provided in section 12-700 of the general
863 statutes, as amended by this act.

864 Sec. 25. Subdivision (1) of section 12-408 of the general statutes is
865 repealed and the following is substituted in lieu thereof (*Effective from*
866 *passage and applicable to sales occurring on or after April 1, 2003*):

867 (1) For the privilege of making any sales, as defined in subdivision
868 (2) of subsection (a) of section 12-407, at retail, in this state for a
869 consideration, a tax is hereby imposed on all retailers at the rate of six
870 per cent of the gross receipts of any retailer from the sale of all tangible
871 personal property sold at retail or from the rendering of any services
872 constituting a sale in accordance with subdivision (2) of subsection (a)
873 of section 12-407, except, in lieu of said rate of six per cent, (A) at a rate
874 of twelve per cent with respect to each transfer of occupancy, from the
875 total amount of rent received for such occupancy of any room or
876 rooms in a hotel or lodging house for the first period not exceeding
877 thirty consecutive calendar days, (B) with respect to the sale of a motor
878 vehicle to any individual who is a member of the armed forces of the
879 United States and is on full-time active duty in Connecticut and who is
880 considered, under 50 App USC 574, a resident of another state, or to
881 any such individual and the spouse thereof, at a rate of four and
882 one-half per cent of the gross receipts of any retailer from such sales,
883 provided such retailer requires and maintains a declaration by such
884 individual, prescribed as to form by the commissioner and bearing
885 notice to the effect that false statements made in such declaration are
886 punishable, or other evidence, satisfactory to the commissioner,
887 concerning the purchaser's state of residence under 50 App USC 574,

888 (C) (i) with respect to the sales of computer and data processing
889 services occurring on or after July 1, 1997, and prior to July 1, 1998, at
890 the rate of five per cent, on or after July 1, 1998, and prior to July 1,
891 1999, at the rate of four per cent, on or after July 1, 1999, and prior to
892 July 1, 2000, at the rate of three per cent, on or after July 1, 2000, and
893 prior to July 1, 2001, at the rate of two per cent, on or after July 1, 2001,
894 and prior to July 1, 2004, at the rate of one per cent and on and after
895 July 1, 2004, such services shall be exempt from such tax, (ii) with
896 respect to sales of Internet access services, on and after July 1, 2001,
897 such services shall be exempt from such tax, (D) with respect to the
898 sales of labor that is otherwise taxable under subparagraph (C) or (G)
899 of subdivision (2) of subsection (a) of section 12-407 on existing vessels
900 and repair or maintenance services on vessels occurring on and after
901 July 1, 1999, such services shall be exempt from such tax, [and] (E) with
902 respect to patient care services for which payment is received by the
903 hospital on or after July 1, 1999, and prior to July 1, 2001, and with
904 respect to such services for which payment is received by the hospital
905 on or after July 1, 2003, at the rate of five and three-fourths per cent, (F)
906 with respect to sales of advertising or public relations services,
907 including layout, art direction, graphic design, mechanical preparation
908 or production supervision, related to the development of media
909 advertising or cooperative direct mail advertising, occurring on or
910 after April 1, 2003, at the rate of three per cent, and (G) with respect to
911 sales of items described in subdivision (63) of section 12-412 occurring
912 on or after April 1, 2003, at the rate of three per cent. The rate of tax
913 imposed by this chapter shall be applicable to all retail sales upon the
914 effective date of such rate, except that a new rate which represents an
915 increase in the rate applicable to the sale shall not apply to any sales
916 transaction wherein a binding sales contract without an escalator
917 clause has been entered into prior to the effective date of the new rate
918 and delivery is made within ninety days after the effective date of the
919 new rate. For the purposes of payment of the tax imposed under this
920 section, any retailer of services taxable under subparagraph (I) of
921 subdivision (2) of subsection (a) of section 12-407, who computes
922 taxable income, for purposes of taxation under the Internal Revenue

923 Code of 1986, or any subsequent corresponding internal revenue code
924 of the United States, as from time to time amended, on an accounting
925 basis which recognizes only cash or other valuable consideration
926 actually received as income and who is liable for such tax only due to
927 the rendering of such services may make payments related to such tax
928 for the period during which such income is received, without penalty
929 or interest, without regard to when such service is rendered.

930 Sec. 26. Subdivision (1) of section 12-411 of the general statutes is
931 repealed and the following is substituted in lieu thereof (*Effective from*
932 *passage and applicable to sales occurring on or after April 1, 2003*):

933 (1) An excise tax is hereby imposed on the storage, acceptance,
934 consumption or any other use in this state of tangible personal
935 property purchased from any retailer for storage, acceptance,
936 consumption or any other use in this state, the acceptance or receipt of
937 any services constituting a sale in accordance with subdivision (2) of
938 subsection (a) of section 12-407, purchased from any retailer for
939 consumption or use in this state, or the storage, acceptance,
940 consumption or any other use in this state of tangible personal
941 property which has been manufactured, fabricated, assembled or
942 processed from materials by a person, either within or without this
943 state, for storage, acceptance, consumption or any other use by such
944 person in this state, to be measured by the sales price of materials, at
945 the rate of six per cent of the sales price of such property or services,
946 except, in lieu of said rate of six per cent, (A) at a rate of twelve per
947 cent of the rent paid for occupancy of any room or rooms in a hotel or
948 lodging house for the first period of not exceeding thirty consecutive
949 calendar days, (B) with respect to the storage, acceptance, consumption
950 or use in this state of a motor vehicle purchased from any retailer for
951 storage, acceptance, consumption or use in this state by any individual
952 who is a member of the armed forces of the United States and is on
953 full-time active duty in Connecticut and who is considered, under 50
954 App USC 574, a resident of another state, or to any such individual
955 and the spouse of such individual at a rate of four and one-half per
956 cent of the sales price of such vehicle, provided such retailer requires

957 and maintains a declaration by such individual, prescribed as to form
958 by the commissioner and bearing notice to the effect that false
959 statements made in such declaration are punishable, or other evidence,
960 satisfactory to the commissioner, concerning the purchaser's state of
961 residence under 50 App USC 574, (C) with respect to the acceptance or
962 receipt in this state of labor that is otherwise taxable under
963 subparagraph (C) or (G) of subdivision (2) of subsection (a) of section
964 12-407 on existing vessels and repair or maintenance services on
965 vessels occurring on and after July 1, 1999, such services shall be
966 exempt from such tax, (D) (i) with respect to the acceptance or receipt
967 in this state of computer and data processing services purchased from
968 any retailer for consumption or use in this state occurring on or after
969 July 1, 1997, and prior to July 1, 1998, at the rate of five per cent of such
970 services, on or after July 1, 1998, and prior to July 1, 1999, at the rate of
971 four per cent of such services, on or after July 1, 1999, and prior to July
972 1, 2000, at the rate of three per cent of such services, on or after July 1,
973 2000, and prior to July 1, 2001, at the rate of two per cent of such
974 services, on and after July 1, 2001, and prior to July 1, 2004, at the rate
975 of one per cent of such services and on and after July 1, 2004, such
976 services shall be exempt from such tax, and (ii) with respect to the
977 acceptance or receipt in this state of Internet access services, on or after
978 July 1, 2001, such services shall be exempt from tax, [and] (E) with
979 respect to the acceptance or receipt in this state of patient care services
980 purchased from any retailer for consumption or use in this state for
981 which payment is received by the hospital on or after July 1, 1999, and
982 prior to July 1, 2001, and with respect to acceptance or receipt in this
983 state of such services for which payment is received by the hospital on
984 or after July 1, 2003, at the rate of five and three-fourths per cent, ~~(F)~~
985 with respect to sales of advertising or public relations services,
986 including layout, art direction, graphic design, mechanical preparation
987 or production supervision, related to the development of media
988 advertising or cooperative direct mail advertising, occurring on or
989 after April 1, 2003, at the rate of three per cent, and (G) with respect to
990 sales of items described in subdivision (63) of section 12-412 occurring
991 on or after April 1, 2003, at the rate of three per cent.

992 Sec. 27. Subdivision (37) of subsection (a) of section 12-407 of the
993 general statutes is repealed and the following is substituted in lieu
994 thereof (*Effective April 1, 2003, and applicable to sales occurring on or after*
995 *April 1, 2003*):

996 (37) "Services" for purposes of subdivision (2) of this subsection,
997 means:

998 (A) Computer and data processing services, including, but not
999 limited to, time, programming, code writing, modification of existing
1000 programs, feasibility studies and installation and implementation of
1001 software programs and systems even where such services are rendered
1002 in connection with the development, creation or production of canned
1003 or custom software or the license of custom software, and exclusive of
1004 services rendered in connection with the creation, development
1005 hosting or maintenance of all or part of a web site which is part of the
1006 graphical, hypertext portion of the Internet, commonly referred to as
1007 the World Wide Web;

1008 (B) Credit information and reporting services;

1009 (C) Services by employment agencies and agencies providing
1010 personnel services;

1011 (D) Private investigation, protection, patrol work, watchman and
1012 armored car services, exclusive of services of off-duty police officers
1013 and off-duty firefighters;

1014 (E) Painting and lettering services;

1015 (F) Photographic studio services;

1016 (G) Telephone answering services;

1017 (H) Stenographic services;

1018 (I) Services to industrial, commercial or income-producing real
1019 property, including, but not limited to, such services as management,

1020 electrical, plumbing, painting and carpentry and excluding any such
1021 services rendered in the voluntary evaluation, prevention, treatment,
1022 containment or removal of hazardous waste, as defined in section
1023 22a-115, or other contaminants of air, water or soil, provided
1024 income-producing property shall not include property used
1025 exclusively for residential purposes in which the owner resides and
1026 which contains no more than three dwelling units, or a housing facility
1027 for low and moderate income families and persons owned or operated
1028 by a nonprofit housing organization, as defined in subdivision (29) of
1029 section 12-412;

1030 (J) Business analysis, management, management consulting and
1031 public relations services, excluding (i) any environmental consulting
1032 services, (ii) any training services provided by an institution of higher
1033 education licensed or accredited by the Board of Governors of Higher
1034 Education pursuant to section 10a-34, and (iii) on and after January 1,
1035 1994, any business analysis, management, management consulting and
1036 public relations services when such services are rendered in connection
1037 with an aircraft leased or owned by a certificated air carrier or in
1038 connection with an aircraft which has a maximum certificated take-off
1039 weight of six thousand pounds or more;

1040 (K) Services providing "piped-in" music to business or professional
1041 establishments;

1042 (L) Flight instruction and chartering services by a certificated air
1043 carrier on an aircraft, the use of which for such purposes, but for the
1044 provisions of subdivision (4) of section 12-410 and subdivision (12) of
1045 section 12-411, would be deemed a retail sale and a taxable storage or
1046 use, respectively, of such aircraft by such carrier;

1047 (M) Motor vehicle repair services, including any type of repair,
1048 painting or replacement related to the body or any of the operating
1049 parts of a motor vehicle;

1050 (N) Motor vehicle parking, including the provision of space, other
1051 than metered space, in a lot having thirty or more spaces, excluding (i)

1052 space in a seasonal parking lot provided by a person who is exempt
1053 from taxation under this chapter pursuant to subdivision (1), (5) or (8)
1054 of section 12-412, (ii) space in a parking lot owned or leased under the
1055 terms of a lease of not less than ten years' duration and operated by an
1056 employer for the exclusive use of its employees, (iii) valet parking
1057 provided at any airport, and (iv) space in municipally-operated
1058 railroad parking facilities in municipalities located within an area of
1059 the state designated as a severe nonattainment area for ozone under
1060 the federal Clean Air Act or space in a railroad parking facility in a
1061 municipality located within an area of the state designated as a severe
1062 nonattainment area for ozone under the federal Clean Air Act owned
1063 or operated by the state on or after April 1, 2000;

1064 (O) Radio or television repair services;

1065 (P) Furniture reupholstering and repair services;

1066 (Q) Repair services to any electrical or electronic device, including,
1067 but not limited to, equipment used for purposes of refrigeration or
1068 air-conditioning;

1069 (R) Lobbying or consulting services for purposes of representing the
1070 interests of a client in relation to the functions of any governmental
1071 entity or instrumentality;

1072 (S) Services of the agent of any person in relation to the sale of any
1073 item of tangible personal property for such person, exclusive of the
1074 services of a consignee selling works of art, as defined in subsection (b)
1075 of section 12-376c, or articles of clothing or footwear intended to be
1076 worn on or about the human body other than (i) any special clothing
1077 or footwear primarily designed for athletic activity or protective use
1078 and which is not normally worn except when used for the athletic
1079 activity or protective use for which it was designed, and (ii) jewelry,
1080 handbags, luggage, umbrellas, wallets, watches and similar items
1081 carried on or about the human body but not worn on the body in the
1082 manner characteristic of clothing intended for exemption under
1083 subdivision (47) of section 12-412, as amended by this act, under

- 1084 consignment, exclusive of services provided by an auctioneer;
- 1085 (T) Locksmith services;
- 1086 (U) Advertising or public relations services, including layout, art
1087 direction, graphic design, mechanical preparation or production
1088 supervision; [, not related to the development of media advertising or
1089 cooperative direct mail advertising;]
- 1090 (V) Landscaping and horticulture services;
- 1091 (W) Window cleaning services;
- 1092 (X) Maintenance services;
- 1093 (Y) Janitorial services;
- 1094 (Z) Exterminating services;
- 1095 (AA) Swimming pool cleaning and maintenance services;
- 1096 (BB) Miscellaneous personal services included in industry group 729
1097 in the Standard Industrial Classification Manual, United States Office
1098 of Management and Budget, 1987 edition, or U.S. industry 532220,
1099 812191, 812199 or 812990 in the North American Industrial
1100 Classification System United States Manual, United States Office of
1101 Management and Budget, 1997 edition, exclusive of (i) services
1102 rendered by massage therapists licensed pursuant to chapter 384a, and
1103 (ii) services rendered by an electrologist licensed pursuant to chapter
1104 388;
- 1105 (CC) Any repair or maintenance service to any item of tangible
1106 personal property including any contract of warranty or service related
1107 to any such item;
- 1108 (DD) Business analysis, management or managing consulting
1109 services rendered by a general partner, or an affiliate thereof, to a
1110 limited partnership, provided (i) the general partner, or an affiliate
1111 thereof, is compensated for the rendition of such services other than

1112 through a distributive share of partnership profits or an annual
1113 percentage of partnership capital or assets established in the limited
1114 partnership's offering statement, and (ii) the general partner, or an
1115 affiliate thereof, offers such services to others, including any other
1116 partnership. As used in this subparagraph "an affiliate of a general
1117 partner" means an entity which is directly or indirectly owned fifty per
1118 cent or more in common with a general partner; [and]

1119 (EE) Notwithstanding the provisions of section 12-412, as amended
1120 by this act, except subdivision (87) of said section 12-412, patient care
1121 services, as defined in subdivision (29) of this subsection by a hospital,
1122 except that "sale" and "selling" does not include such patient care
1123 services for which payment is received by the hospital during the
1124 period commencing July 1, 2001, and ending June 30, 2003;

1125 (FF) Health and athletic club services, exclusive of (i) any such
1126 services provided without any additional charge which are included in
1127 any dues or initiation fees paid to any such club, which dues or fees
1128 are subject to tax under section 12-543, and (ii) any such services
1129 provided by a municipality or an organization that is described in
1130 Section 501(c) of the Internal Revenue Code of 1986, or any subsequent
1131 corresponding internal revenue code of the United States, as from time
1132 to time amended.

1133 Sec. 28. Subdivision (47) of section 12-412 of the general statutes is
1134 repealed and the following is substituted in lieu thereof (*Effective*
1135 *March 1, 2003, and applicable to sales occurring on or after March 1, 2003*):

1136 (47) Sales of any article of clothing or footwear intended to be worn
1137 on or about the human body the cost of which to the purchaser is less
1138 than [seventy-five] fifty dollars. For purposes of this subdivision
1139 clothing or footwear shall not include (A) any special clothing or
1140 footwear primarily designed for athletic activity or protective use that
1141 is not normally worn except when used for the athletic activity or
1142 protective use for which it was designed, and (B) jewelry, handbags,
1143 luggage, umbrellas, wallets, watches and similar items carried on or

1144 about the human body but not worn on the body in the manner
1145 characteristic of clothing intended for exemption under this
1146 subdivision.

1147 Sec. 29. Section 12-296 of the general statutes is repealed and the
1148 following is substituted in lieu thereof (*Effective from passage and*
1149 *applicable to sales occurring on or after March 15, 2003*):

1150 A tax is imposed on all cigarettes held in this state by any person for
1151 sale, said tax to be at the rate of [fifty-five] seventy-five and one-half
1152 mills for each cigarette and the payment thereof shall be for the
1153 account of the purchaser or consumer of such cigarettes and shall be
1154 evidenced by the affixing of stamps to the packages containing the
1155 cigarettes as provided in this chapter.

1156 Sec. 30. Section 12-316 of the general statutes is repealed and the
1157 following is substituted in lieu thereof (*Effective from passage and*
1158 *applicable to sales occurring on or after March 15, 2003*):

1159 A tax is hereby imposed at the rate of [fifty-five] seventy-five and
1160 one-half mills for each cigarette upon the storage or use within this
1161 state of any unstamped cigarettes in the possession of any person other
1162 than a licensed distributor or dealer, or a carrier for transit from
1163 without this state to a licensed distributor or dealer within this state.
1164 Any person, including distributors, dealers, carriers, warehousemen
1165 and consumers, last having possession of unstamped cigarettes in this
1166 state shall be liable for the tax on such cigarettes if such cigarettes are
1167 unaccounted for in transit, storage or otherwise, and in such event a
1168 presumption shall exist for the purpose of taxation that such cigarettes
1169 were used and consumed in Connecticut.

1170 Sec. 31. (NEW) (*Effective from passage*) (a) An excise tax is hereby
1171 imposed upon each distributor, as defined in section 12-285 of the
1172 general statutes, licensed under the provisions of chapter 214 of the
1173 general statutes and each dealer, as defined in said section 12-285,
1174 licensed under the provisions of said chapter 214 in the amount of
1175 twenty mills per cigarette, as defined in said section 12-285, in such

1176 distributor's or such dealer's inventory as of the close of business on
1177 March 14, 2003, or, if the business closes after eleven fifty-nine p.m. on
1178 such date, at eleven fifty-nine p.m. on such date.

1179 (b) Each such licensed distributor and dealer shall, not later than
1180 April 15, 2003, file with the Commissioner of Revenue Services, on
1181 forms prescribed by said commissioner, a report which shall show the
1182 number of cigarettes in inventory as of the close of business on March
1183 14, 2003, or, if the business closes after eleven fifty-nine p.m. on such
1184 date, at eleven fifty-nine p.m. on such date, upon which inventory the
1185 tax under subsection (a) of this section shall be imposed. Failure to file
1186 such report when due shall be sufficient reason to revoke the license of
1187 the distributor or dealer, as the case may be, and shall be treated as a
1188 failure to file a report required to be filed under the provisions of
1189 chapter 214 of the general statutes. The filing of an incorrect report
1190 shall be treated as the filing of an incorrect report under the provisions
1191 of chapter 214 of the general statutes.

1192 Sec. 32. Subsection (b) of section 12-214 of the general statutes is
1193 repealed and the following is substituted in lieu thereof (*Effective from*
1194 *passage and applicable to income years commencing on or after January 1,*
1195 *2003*):

1196 (b) (1) With respect to income years commencing on or after January
1197 1, 1989, and prior to January 1, 1992, any company subject to the tax
1198 imposed in accordance with subsection (a) of this section shall pay, for
1199 each such income year, an additional tax in an amount equal to twenty
1200 per cent of the tax calculated under said subsection (a) for such income
1201 year, without reduction of the tax so calculated by the amount of any
1202 credit against such tax. The additional amount of tax determined
1203 under this subsection for any income year shall constitute a part of the
1204 tax imposed by the provisions of said subsection (a) and shall become
1205 due and be paid, collected and enforced as provided in this chapter.

1206 (2) With respect to income years commencing on or after January 1,
1207 1992, and prior to January 1, 1993, any company subject to the tax

1208 imposed in accordance with subsection (a) of this section shall pay, for
1209 each such income year, an additional tax in an amount equal to ten per
1210 cent of the tax calculated under said subsection (a) for such income
1211 year, without reduction of the tax so calculated by the amount of any
1212 credit against such tax. The additional amount of tax determined
1213 under this subsection for any income year shall constitute a part of the
1214 tax imposed by the provisions of said subsection (a) and shall become
1215 due and be paid, collected and enforced as provided in this chapter.

1216 (3) With respect to income years commencing on or after January 1,
1217 2003, and prior to January 1, 2004, any company subject to the tax
1218 imposed in accordance with subsection (a) of this section shall pay, for
1219 each such income year, an additional tax in an amount equal to twenty
1220 per cent of the tax calculated under said subsection (a) for such income
1221 year, without reduction of the tax so calculated by the amount of any
1222 credit against such tax. The additional amount of tax determined
1223 under this subsection for any income year shall constitute a part of the
1224 tax imposed by the provisions of said subsection (a) and shall become
1225 due and be paid, collected and enforced as provided in this chapter.

1226 Sec. 33. Subsection (b) of section 12-284b of the general statutes is
1227 repealed and the following is substituted in lieu thereof (*Effective from*
1228 *passage and applicable to taxable years commencing on or after January 1,*
1229 *2003*):

1230 (b) Each limited liability company, limited liability partnership,
1231 limited partnership and S corporation shall annually, on or before the
1232 fifteenth day of the fourth month following the close of its taxable year,
1233 pay to the Commissioner of Revenue Services a tax in the amount of
1234 two hundred fifty dollars. With respect to taxable years commencing
1235 on or after January 1, 2003, and prior to January 1, 2004, any company
1236 subject to the tax imposed in accordance with this subsection shall pay,
1237 for each such taxable year, an additional tax in an amount equal to
1238 twenty per cent of the tax imposed under this subsection for such
1239 taxable year. The additional amount of tax for the taxable year
1240 commencing on or after January 1, 2003, shall constitute a part of the

1241 tax imposed by the provisions of this subsection and shall become due
1242 and be paid, collected and enforced as provided by in this section.

1243 Sec. 34. Subsection (b) of section 12-219 of the general statutes is
1244 repealed and the following is substituted in lieu thereof (*Effective from*
1245 *passage and applicable to income years commencing on or after January 1,*
1246 *2003*):

1247 (b) (1) With respect to income years commencing on or after January
1248 1, 1989, and prior to January 1, 1992, the additional tax imposed on any
1249 company and calculated in accordance with subsection (a) of this
1250 section shall, for each such income year, except when the tax so
1251 calculated is equal to two hundred fifty dollars, be increased by adding
1252 thereto an amount equal to twenty per cent of the additional tax so
1253 calculated for such income year, without reduction of the additional
1254 tax so calculated by the amount of any credit against such tax. The
1255 increased amount of tax payable by any company under this section,
1256 as determined in accordance with this subsection, shall become due
1257 and be paid, collected and enforced as provided in this chapter.

1258 (2) With respect to income years commencing on or after January 1,
1259 1992, and prior to January 1, 1993, the additional tax imposed on any
1260 company and calculated in accordance with subsection (a) of this
1261 section shall, for each such income year, except when the tax so
1262 calculated is equal to two hundred fifty dollars, be increased by adding
1263 thereto an amount equal to ten per cent of the additional tax so
1264 calculated for such income year, without reduction of the tax so
1265 calculated by the amount of any credit against such tax. The increased
1266 amount of tax payable by any company under this section, as
1267 determined in accordance with this subsection, shall become due and
1268 be paid, collected and enforced as provided in this chapter.

1269 (3) With respect to income years commencing on or after January 1,
1270 2003, and prior to January 1, 2004, the additional tax imposed on any
1271 company and calculated in accordance with subsection (a) of this
1272 section shall, for each such income year, be increased by adding

1273 thereto an amount equal to twenty per cent of the additional tax so
1274 calculated for such income year, without reduction of the tax so
1275 calculated by the amount of any credit against such tax. The increased
1276 amount of tax payable by any company under this section, as
1277 determined in accordance with this subsection, shall become due and
1278 be paid, collected and enforced as provided in this chapter.

1279 Sec. 35. (NEW) (*Effective from passage*) Notwithstanding the
1280 provisions of section 12-242d of the general statutes, any taxpayer
1281 required to make an estimated payment in June, 2003, for the tax due
1282 under chapter 208 of the general statutes shall make such payment in
1283 an amount which is adjusted for any change in the amount of tax due
1284 for the current income year including any additional tax imposed
1285 under sections 12-214 or 12-219 of the general statutes, as amended by
1286 this act.

1287 Sec. 36. (*Effective from passage*) Notwithstanding the provisions of
1288 section 13b-61a of the general statutes, for the fiscal year ending June
1289 30, 2003, no funds received by the state from the tax imposed under
1290 section 12-587 of the general statutes on the gross earnings from the
1291 sales of petroleum products attributable to sales of motor vehicle fuel
1292 shall be transferred to the Special Transportation Fund.

1293 Sec. 37. Section 3-114g of the general statutes is repealed and the
1294 following is substituted in lieu thereof (*Effective from passage*):

1295 At the end of each fiscal year, commencing with the fiscal year
1296 ending on June 30, 1990, the Comptroller is authorized to record as
1297 revenue for such fiscal year, the amount of revenue related to the tax
1298 imposed under chapter 208 for such fiscal year which is received by
1299 the Commissioner of Revenue Services or is delivered by United States
1300 mail to said commissioner in an envelope bearing a United States post
1301 office cancellation mark no later than (1) the [last day of July] fifteenth
1302 day of August immediately following the end of such fiscal year, or (2)
1303 if such [last day of July] fifteenth day of August is a Saturday, Sunday
1304 or legal holiday, as defined in section 12-39a, the next succeeding day

1305 which is not a Saturday, Sunday or legal holiday.

1306 Sec. 38. Section 3-114h of the general statutes is repealed and the
1307 following is substituted in lieu thereof (*Effective from passage*):

1308 At the end of each fiscal year commencing with the fiscal year
1309 ending on June 30, 1992, the Comptroller is authorized to record as
1310 revenue for such fiscal year the amount of tax that is required to be
1311 [deducted and withheld from employee wages and to be paid over]
1312 paid to the Commissioner of Revenue Services under [section 12-707]
1313 chapter 229 and that is received by the Commissioner of Revenue
1314 Services or is delivered by United States mail to said commissioner in
1315 an envelope bearing a United States post office cancellation mark no
1316 later than (1) the last day of July immediately following the end of
1317 such fiscal year, or (2) if such last day of July is a Saturday, Sunday or
1318 legal holiday, as defined in section 12-39a, the next succeeding day
1319 which is not a Saturday, Sunday or legal holiday.

1320 Sec. 39. (NEW) (*Effective from passage*) At the end of each fiscal year
1321 commencing with the fiscal year ending on June 30, 2003, the
1322 Comptroller is authorized to record as revenue for such fiscal year the
1323 amount of tax that is required to be paid to the Commissioner of
1324 Revenue Services under section 12-494 of the general statutes, as
1325 amended by this act, and that is received by the Commissioner of
1326 Revenue Services or is delivered by United States mail to said
1327 commissioner in an envelope bearing a United States post office
1328 cancellation mark no later than (1) the last day of July immediately
1329 following the end of such fiscal year, or (2) if such last day of July is a
1330 Saturday, Sunday or legal holiday, as defined in section 12-39a, the
1331 next succeeding day which is not a Saturday, Sunday or legal holiday.

1332 Sec. 40. Section 12-494 of the general statutes is repealed and the
1333 following is substituted in lieu thereof (*Effective March 15, 2003*):

1334 (a) There is imposed a tax on each deed, instrument or writing,
1335 whereby any lands, tenements or other realty is granted, assigned,
1336 transferred or otherwise conveyed to, or vested in, the purchaser, or

1337 any other person by his direction, when the consideration for the
1338 interest or property conveyed equals or exceeds two thousand dollars,
1339 (1) subject to the provisions of subsection (b) of this section, at the rate
1340 of three-fourths of one per cent of the consideration for the interest in
1341 real property conveyed by such deed, instrument or writing, and on
1342 and after July 1, 2004, at the rate of five-tenths of one per cent of the
1343 consideration for the interest in real property conveyed by such deed,
1344 instrument or writing, the revenue from which shall be remitted by the
1345 town clerk of the municipality in which such tax is paid, not later than
1346 ten days following receipt thereof, to the Commissioner of Revenue
1347 Services for deposit to the credit of the state General Fund, and (2) at
1348 the rate of one-fourth of one per cent of the consideration for the
1349 interest in real property conveyed by such deed, instrument or writing,
1350 and on and after July 1, 2004, at the rate of eleven one-hundredths of
1351 one per cent of the consideration for the interest in real property
1352 conveyed by such deed, instrument or writing, [which amount]
1353 provided the amount imposed under this subdivision shall become
1354 part of the general revenue of the municipality in accordance with
1355 section 12-499.

1356 (b) The rate of tax imposed under subdivision (1) of subsection (a) of
1357 this section shall, in lieu of the rate under said subdivision (1), be
1358 imposed on certain conveyances as follows: (1) In the case of any
1359 conveyance of real property which at the time of such conveyance is
1360 used for any purpose other than residential use, except unimproved
1361 land, the tax under said subdivision (1) shall be imposed at the rate of
1362 one and one-fourth per cent of the consideration for the interest in real
1363 property conveyed by such deed, instrument or writing, and on and
1364 after July 1, 2004, at the rate of one per cent of the consideration for the
1365 interest in real property conveyed; and (2) in the case of any
1366 conveyance in which the real property conveyed is a residential estate,
1367 including a primary dwelling and any auxiliary housing or structures,
1368 for which the consideration in such conveyance is eight hundred
1369 thousand dollars or more, the tax under said subdivision (1) shall be
1370 imposed (A) at the rate of three-fourths of one per cent of the

1371 consideration for the interest in real property conveyed by such deed,
1372 instrument or writing, and on and after July 1, 2004, at the rate of one-
1373 half of one per cent on that portion of such consideration up to and
1374 including the amount of eight hundred thousand dollars, and (B) at the
1375 rate of one and one-fourth per cent of the consideration for the interest
1376 in real property conveyed by such deed, instrument or writing, and on
1377 and after July 1, 2004, at the rate of one per cent on that portion of such
1378 consideration in excess of eight hundred thousand dollars; and (3) in
1379 the case of any conveyance in which real property on which mortgage
1380 payments have been delinquent for not less than six months is
1381 conveyed to a financial institution or its subsidiary which holds such a
1382 delinquent mortgage on such property, the tax under said subdivision
1383 (1) shall be imposed at the rate of three-fourths of one per cent of the
1384 consideration for the interest in real property conveyed by such deed,
1385 instrument or writing, and on and after July 1, 2004, at the rate of one-
1386 half of one per cent of the consideration for the interest in real property
1387 conveyed.

1388 (c) In addition to the tax imposed under subsection (a) of this
1389 section, any targeted investment community, as defined in section 32-
1390 222, or any municipality in which properties designated as
1391 manufacturing plants under section 32-75c are located, may, on or after
1392 March 15, 2003, but prior to July 1, 2004, impose an additional tax on
1393 each deed, instrument or writing, whereby any lands, tenements or
1394 other realty is granted, assigned, transferred or otherwise conveyed to,
1395 or vested in, the purchaser, or any other person by his direction, when
1396 the consideration for the interest or property conveyed equals or
1397 exceeds two thousand dollars, which additional tax shall be at the rate
1398 of one-fourth of one per cent of the consideration for the interest in real
1399 property conveyed by such deed, instrument or writing. The revenue
1400 from such additional tax shall become part of the general revenue of
1401 the municipality in accordance with section 12-499.

1402 Sec. 41. (*Effective from passage*) Notwithstanding the provisions of
1403 section 32-305 of the general statutes, for the fiscal years ending June
1404 30, 2003, June 30, 2004, and June 30, 2005, the Commissioner of

1405 Revenue Services shall retain in the General Fund one million dollars
1406 from the aggregate amount to be allocated to the tourism districts
1407 under said section 32-305 and shall reduce the allocation to each
1408 district proportionately provided the amounts allocated pursuant to
1409 subparagraphs (A) to (E), inclusive, of subdivision (1) of subsection (b)
1410 of said section 32-305 shall continue to be so allocated in accordance
1411 with said subdivision (1) regardless of any limitations imposed by this
1412 section.

1413 Sec. 42. Subsection (a) of section 51-81b of the general statutes is
1414 repealed and the following is substituted in lieu thereof (*Effective from*
1415 *passage*):

1416 (a) Any person who has been admitted as an attorney by the judges
1417 of the Superior Court shall annually on or before January fifteenth file
1418 an annual return prescribed or furnished by the Commissioner of
1419 Revenue Services. If any such person was engaged in the practice of
1420 law in the year preceding the year in which an occupational tax is due
1421 hereunder, such person, unless exempted under this section, shall
1422 annually on or before January fifteenth pay to the Commissioner of
1423 Revenue Services a tax in the amount of four hundred fifty dollars.
1424 Any person who has been admitted as an attorney pro hac vice in
1425 accordance with the rules of court shall file such return and pay such
1426 tax as provided in this subsection with respect to any year in which
1427 such person was admitted pro hac vice and engaged in the practice of
1428 law in this state.

1429 Sec. 43. Section 52-259 of the general statutes is repealed and the
1430 following is substituted in lieu thereof (*Effective from passage*):

1431 There shall be paid to the clerks for entering each appeal or writ of
1432 error to the Supreme Court, or entering each appeal to the Appellate
1433 Court, as the case may be, two hundred fifty dollars, and for each civil
1434 cause in the Superior Court, [one hundred eighty-five] two hundred
1435 twenty dollars; except (1) [seventy-five] one hundred twenty dollars
1436 for entering each case in the Superior Court in which the sole claim for

1437 relief is damages and the amount, legal interest or property in demand
1438 is less than two thousand five hundred dollars and for summary
1439 process, landlord and tenant and paternity actions, and (2) there shall
1440 be no entry fee for making an application to the Superior Court for
1441 relief under section 46b-15 or for making an application to modify or
1442 extend an order issued pursuant to section 46b-15. If the amount, legal
1443 interest or property in demand by the plaintiff is alleged to be less than
1444 two thousand five hundred dollars, a new entry fee of seventy-five
1445 dollars shall be charged if the plaintiff amends his complaint to state
1446 that such demand is not less than two thousand five hundred dollars.
1447 The fee for the entry of a small claims case shall be thirty-five dollars. If
1448 a motion is filed to transfer a small claims case to the regular docket,
1449 the moving party shall pay a fee of seventy-five dollars. There shall be
1450 paid to the clerk of the Superior Court by any party who requests that
1451 a matter be designated as a complex litigation case the sum of two
1452 hundred fifty dollars, to be paid at the time the request is filed. There
1453 shall be paid to the clerk of the Superior Court by any party who
1454 requests a finding of fact by a judge of such court to be used on appeal
1455 the sum of twenty-five dollars, to be paid at the time the request is
1456 filed. There shall be paid to the clerk of the Superior Court a fee of
1457 seventy-five dollars for a petition for certification to the Supreme
1458 Court and Appellate Court. Such clerks shall also receive for receiving
1459 and filing an assessment of damages by appraisers of land taken for
1460 public use or the appointment of a commissioner of the Superior
1461 Court, two dollars; for recording the commission and oath of a notary
1462 public or certifying under seal to the official character of any
1463 magistrate, ten dollars; for certifying under seal, two dollars; for
1464 exemplifying, twenty dollars; for making all necessary records and
1465 certificates of naturalization, the fees allowed under the provisions of
1466 the United States statutes for such services; and for making copies, one
1467 dollar a page. There shall be paid to the clerk of the Superior Court for
1468 a copy of a judgment file a fee of [fifteen] twenty-five dollars, inclusive
1469 of the fees for certification and copying, for a certified copy and a fee of
1470 [ten] fifteen dollars, inclusive of the fee for copying, for a copy which is
1471 not certified; for a copy of a certificate of judgment in a foreclosure

1472 action, as provided by the rules of practice and procedure, [twenty]
1473 twenty-five dollars, inclusive of the fees for certification and copying.
1474 There shall be paid to the clerk of the court a fee of [fifty] one hundred
1475 dollars at the time any application for a prejudgment remedy is filed.
1476 A fee of twenty dollars for any check issued to the court in payment of
1477 any fee which is returned as uncollectible by the bank on which it is
1478 drawn may be imposed. The tax imposed under chapter 219 shall not
1479 be imposed upon any fee charged under the provisions of this section.

1480 Sec. 44. Subsection (a) of section 52-259a of the general statutes is
1481 repealed and the following is substituted in lieu thereof (*Effective from*
1482 *passage*):

1483 (a) Any member of the Division of Criminal Justice or the Division
1484 of Public Defender Services, any employee of the Judicial Department,
1485 acting in the performance of such employee's duties, the Attorney
1486 General, an assistant attorney general, the Consumer Counsel, any
1487 attorney employed by the Office of Consumer Counsel within the
1488 Department of Public Utility Control, the Department of Revenue
1489 Services, the Commission on Human Rights and Opportunities, the
1490 Freedom of Information Commission, the Board of Labor Relations,
1491 the Office of Protection and Advocacy for Persons with Disabilities,
1492 [or] the Office of the Victim Advocate or the Department of Social
1493 Services, or any attorney appointed by the court to assist any of them
1494 or to act for any of them in a special case or cases, while acting in such
1495 attorney's official capacity or in the capacity for which such attorney
1496 was appointed, shall not be required to pay the fees specified in
1497 sections 52-258, 52-259, as amended by this act, 52-259c, as amended by
1498 this act, and 52-259d, subsection (a) of section 52-356a, as amended by
1499 this act, subsection (a) of section 52-361a, as amended by this act,
1500 section 52-367a, as amended by this act, subsection (b) of section 52-
1501 367b, as amended by this act, and subsection (n) of section 46b-231.

1502 Sec. 45. Subsection (a) of section 52-259c of the general statutes is
1503 repealed and the following is substituted in lieu thereof (*Effective from*
1504 *passage*):

1505 (a) There shall be paid to the clerk of the Superior Court upon the
1506 filing of any motion to open, set aside, modify or extend any civil
1507 judgment rendered in Superior Court a fee of thirty-five dollars for any
1508 housing matter, a fee of twenty-five dollars for any small claims matter
1509 and a fee of seventy dollars for any other matter, except no fee shall be
1510 paid upon the filing of any motion to open, set aside, modify or extend
1511 judgments in [small claims and] juvenile matters or orders issued
1512 pursuant to section 46b-15. Such fee may be waived by the court.

1513 Sec. 46. Subdivision (1) of subsection (a) of section 52-356a of the
1514 general statutes is repealed and the following is substituted in lieu
1515 thereof (*Effective from passage*):

1516 (1) On application of a judgment creditor or his attorney, stating
1517 that a judgment remains unsatisfied and the amount due thereon, and
1518 subject to the expiration of any stay of enforcement and expiration of
1519 any right of appeal, the clerk of the court in which the money
1520 judgment was rendered shall issue an execution pursuant to this
1521 section against the nonexempt personal property of the judgment
1522 debtor other than debts due from a banking institution or earnings.
1523 The application shall be accompanied by a fee of [twenty] thirty-five
1524 dollars payable to the clerk of the court for the administrative costs of
1525 complying with the provisions of this section which fee may be
1526 recoverable by the judgment creditor as a taxable cost of the action. In
1527 the case of a consumer judgment, the application shall indicate
1528 whether, pursuant to an installment payment order under subsection
1529 (b) of section 52-356d, the court has entered a stay of execution and, if
1530 such a stay was entered, shall contain a statement of the judgment
1531 creditor or his attorney as to the debtor's default on payments. The
1532 execution shall be directed to any levying officer.

1533 Sec. 47. Subsection (a) of section 52-361a of the general statutes is
1534 repealed and the following is substituted in lieu thereof (*Effective from*
1535 *passage*):

1536 (a) If a judgment debtor fails to comply with an installment

1537 payment order, the judgment creditor may apply to the court for a
1538 wage execution. The application shall contain the judgment creditor's
1539 or his attorney's statement setting forth the particulars of the
1540 installment payment order and of the judgment debtor's failure to
1541 comply. The application shall be accompanied by a fee of [twenty]
1542 thirty-five dollars payable to the clerk of the court for the
1543 administrative costs of complying with the provisions of this section
1544 which fee may be recoverable by the judgment creditor as a taxable
1545 cost of the action.

1546 Sec. 48. Section 52-367a of the general statutes is repealed and the
1547 following is substituted in lieu thereof (*Effective from passage*):

1548 As used in this section and section 52-367b, as amended by this act,
1549 the term "banking institution" means any bank, savings bank, savings
1550 and loan association or credit union organized, chartered or licensed
1551 under the laws of this state or the United States and having its main
1552 office in this state, or any similar out-of-state institution having a
1553 branch office in this state. Execution may be granted pursuant to this
1554 section against any debts due from any banking institution to a
1555 judgment debtor which is not a natural person. If execution is desired
1556 against any such debt, the plaintiff requesting the execution shall [so
1557 notify] make application to the clerk [, and the] of the court. The
1558 application shall be accompanied by a fee of thirty-five dollars payable
1559 to the clerk of the court for the administrative costs of complying with
1560 the provisions of this section which fee may be recoverable by the
1561 judgment creditor as a taxable cost of the action. The clerk shall issue
1562 such execution containing a direction that the officer serving the same
1563 shall make demand (1) upon the main office of any banking institution
1564 having its main office within the county of such officer, or (2) if such
1565 main office is not within such officer's county and such banking
1566 institution has one or more branch offices within such county, upon an
1567 employee of such a branch office, such employee and branch office
1568 having been designated by the banking institution in accordance with
1569 regulations adopted by the Commissioner of Banking, in accordance
1570 with chapter 54, for the payment of any debt due to the judgment

1571 debtor, and, after having made such demand, shall serve a true and
1572 attested copy thereof, with his actions thereon endorsed, with the
1573 banking institution officer upon whom such demand is made. If any
1574 such banking institution upon which such execution is served and
1575 upon which such demand is made is indebted to the judgment debtor,
1576 it shall pay to such officer, in the manner and at the time hereinafter
1577 described, the amount of such indebtedness not exceeding the amount
1578 due on such execution, to be received and applied on such execution
1579 by such officer. Such banking institution shall act upon such execution
1580 according to section 42a-4-303 before its midnight deadline, as defined
1581 in section 42a-4-104. If such banking institution fails or refuses to pay
1582 over to such officer the amount of such debt, not exceeding the amount
1583 due on such execution, such banking institution shall be liable in an
1584 action therefor to the judgment creditor named in such execution, and
1585 the amount so recovered by such judgment creditor shall be applied
1586 toward the payment of the amount due on such execution.

1587 Sec. 49. Subsection (b) of section 52-367b of the general statutes is
1588 repealed and the following is substituted in lieu thereof (*Effective from*
1589 *passage*):

1590 (b) If execution is desired against any such debt, the plaintiff
1591 requesting the execution shall [notify] make application to the clerk of
1592 the court. The application shall be accompanied by a fee of thirty-five
1593 dollars payable to the clerk of the court for the administrative costs of
1594 complying with the provisions of this section which fee may be
1595 recoverable by the judgment creditor as a taxable cost of the action. In
1596 a IV-D case, the request for execution shall be accompanied by an
1597 affidavit signed by the serving officer attesting to an overdue support
1598 amount of five hundred dollars or more which accrued after the entry
1599 of an initial family support judgment. If the papers are in order, the
1600 clerk shall issue such execution containing a direction that the officer
1601 serving such execution shall, within seven days from the receipt by the
1602 serving officer of such execution, make demand (1) upon the main
1603 office of any banking institution having its main office within the
1604 county of the serving officer, or (2) if such main office is not within the

1605 serving officer's county and such banking institution has one or more
1606 branch offices within such county, upon an employee of such a branch
1607 office, such employee and branch office having been designated by the
1608 banking institution in accordance with regulations adopted by the
1609 Commissioner of Banking, in accordance with chapter 54, for payment
1610 of any such nonexempt debt due to the judgment debtor and, after
1611 having made such demand, shall serve a true and attested copy of the
1612 execution, together with the affidavit and exemption claim form
1613 prescribed by subsection (k) of this section, with the serving officer's
1614 actions endorsed thereon, with the banking institution officer upon
1615 whom such demand is made. If the officer serving such execution has
1616 made an initial demand pursuant to this subsection within such seven-
1617 day period, the serving officer may make additional demands upon
1618 the main office of other banking institutions or employees of other
1619 branch offices pursuant to subdivision (1) or (2) of this subsection,
1620 provided any such additional demand is made not later than forty-five
1621 days from the receipt by the serving officer of such execution.

1622 Sec. 50. Section 53a-39c of the general statutes is repealed and the
1623 following is substituted in lieu thereof (*Effective July 1, 2003*):

1624 (a) There is established, within available appropriations, a
1625 community service labor program for persons charged with a violation
1626 of section 21a-267 or 21a-279 who have not previously been convicted
1627 of a violation of section 21a-267, 21a-277, 21a-278 or 21a-279. Upon
1628 application by any such person for participation in such program the
1629 court may grant such application and (1) if such person has not
1630 previously been placed in the community service labor program, the
1631 court may either suspend prosecution and place such person in such
1632 program or, upon a plea of guilty without trial where a term of
1633 imprisonment is part of a stated plea agreement, suspend any sentence
1634 of imprisonment and make participation in such program a condition
1635 of probation or conditional discharge in accordance with section
1636 53a-30; or (2) if such person has previously been placed in such
1637 program, the court may, upon a plea of guilty without trial where a
1638 term of imprisonment is part of a stated plea agreement, suspend any

1639 sentence of imprisonment and make participation in such program a
1640 condition of probation or conditional discharge in accordance with
1641 said section 53a-30. No person may be placed in such program who
1642 has twice previously been placed in such program.

1643 (b) Any person who enters such program shall pay to the court a
1644 participation fee of two hundred five dollars, except that no person
1645 may be excluded from such program for inability to pay such fee,
1646 provided (1) such person files with the court an affidavit of indigency
1647 or inability to pay, (2) such indigency is confirmed by the Court
1648 Support Services Division, and (3) the court enters a finding thereof.
1649 All program fees collected shall be deposited into the alternative
1650 incarceration program account.

1651 ~~[(b)]~~ (c) Any person for whom prosecution is suspended and who is
1652 placed in the community service labor program pursuant to subsection
1653 (a) of this section shall agree to the tolling of the statute of limitations
1654 with respect to such crime and to a waiver of such person's right to a
1655 speedy trial. A pretrial community service labor program established
1656 under this section for persons for whom prosecution is suspended
1657 shall include a drug education component. If such person satisfactorily
1658 completes the program of community service labor to which such
1659 person was assigned, such person may apply for dismissal of the
1660 charges against such person and the court, on reviewing the record of
1661 such person's participation in such program and on finding such
1662 satisfactory completion, shall dismiss the charges. If the program
1663 provider certifies to the court that such person did not successfully
1664 complete the program of community service labor to which such
1665 person was assigned or is no longer amenable to participation in such
1666 program, the court shall enter a plea of not guilty for such person and
1667 immediately place the case on the trial list.

1668 ~~[(c)]~~ (d) The period of participation in a community service labor
1669 program shall be a minimum of fourteen days for a first violation and
1670 thirty days for a second violation involving a plea of guilty and
1671 conviction.

1672 Sec. 51. (NEW) (*Effective from passage*) On and after the effective date
1673 of this section, the amount of any fee or tax received by the state which
1674 is attributable to the establishment of a new fee or tax or the increase of
1675 an existing fee or tax pursuant to the provisions of sections 51-81b, 52-
1676 259, 52-259c, 52-356a, 52-361a, 52-367a and 52-367b of the general
1677 statutes, as amended by this act, not to exceed an aggregate of one
1678 million five hundred thousand dollars in the fiscal year ending June
1679 30, 2003, and not to exceed four million nine hundred thousand dollars
1680 in each fiscal year thereafter, shall be credited to the Other Expense
1681 account of the Judicial Department. The Judicial Department shall
1682 certify to the Treasurer, with respect to each such fee or tax received on
1683 and after the effective date of this act, the amount of such fee or tax
1684 which shall be credited to the General Fund and the amount of such
1685 fee or tax which shall be credited to said account.

1686 Sec. 52. Subsection (c) of 17b-274 of the general statutes is repealed
1687 and the following is substituted in lieu thereof (*Effective from passage*):

1688 (c) The Commissioner of Social Services shall implement a
1689 procedure by which a pharmacist shall obtain approval from an
1690 independent pharmacy consultant acting on behalf of the Department
1691 of Social Services, under an administrative services only contract,
1692 whenever the pharmacist dispenses a brand name drug product to a
1693 Medicaid, state-administered general assistance, general assistance or
1694 ConnPACE recipient and a chemically equivalent generic drug
1695 product substitution is available at a lower cost, provided such
1696 procedure shall not require approval for other than initial
1697 prescriptions for such drug product. If such approval is not granted or
1698 denied within two hours of receipt by the commissioner of the request
1699 for approval, it shall be deemed granted. Notwithstanding any
1700 provision of this section, a pharmacist shall not dispense any initial
1701 maintenance drug prescription for which there is a chemically
1702 equivalent generic substitution that is for less than fifteen days without
1703 the department's granting of prior authorization, provided prior
1704 authorization shall not otherwise be required for atypical antipsychotic
1705 drugs if the individual is currently taking such drug at the time the

1706 pharmacist receives the prescription. The pharmacist may appeal a
1707 denial of reimbursement to the department based on the failure of
1708 such pharmacist to substitute a generic drug product in accordance
1709 with this section.

1710 Sec. 53. (*Effective from passage*) With respect to property for which an
1711 exemption from the grand list for October 1, 2001, was approved
1712 under subdivision (72) or (74) of section 12-81 of the general statutes,
1713 any municipality may, by vote of its legislative body, levy a tax due
1714 with respect to such property in the municipal fiscal year ending June
1715 30, 2004, in an amount equal to not more than the difference between
1716 the amount of the grant payable for such property under section 12-
1717 94b of the general statutes, as modified pursuant to the provisions of
1718 section 52 of public act 02-1 of the May 9 special session, and the
1719 amount of such grant under the provisions of this act.

1720 Sec. 54. Section 12-256 of the general statutes is repealed and the
1721 following is substituted in lieu thereof (*Effective from passage and*
1722 *applicable to calendar quarters commencing on or after January 1, 2003*):

1723 (a) Each person carrying on an express business on railroads, and
1724 each person conducting a telegraph or cable business [and each person
1725 operating a community antenna television system under chapter 289,]
1726 shall pay an annual tax upon the gross earnings from (1) the routes in
1727 this state in the case of any person carrying on such an express
1728 business, and (2) the lines in this state in the case of any person
1729 conducting a telegraph or cable business, provided in the case of a
1730 person conducting a telegraph business the tax imposed under this
1731 section shall only be applicable with respect to a person conducting
1732 such business, and the services offered by such person, subject to tax
1733 under this section on January 1, 1986. [, and (3) the lines, facilities,
1734 apparatus and auxiliary equipment in this state in the case of any
1735 person operating a community antenna television system.] No
1736 deduction shall be allowed from such gross earnings from operations
1737 for commissions, rebates or other payments, except such refunds as
1738 arise from errors or overcharges. Each such person shall, on or before

1739 April first, annually, render to the Commissioner of Revenue Services
1740 a return signed by the treasurer, or the person performing the duties of
1741 treasurer, or an authorized agent or officer of the business or system
1742 operated by such person, on forms prescribed or furnished by the
1743 commissioner specifying: The name and location within this state of
1744 such business or system or, if it has no location within this state, where
1745 such business or system is located; the total amount of gross earnings
1746 subject to the tax imposed under this section for the year ending the
1747 thirty-first day of December next preceding or for each lesser period of
1748 consecutive time during such year, each such year or period being in
1749 this chapter and chapter 212a called a "tax year", in which business or
1750 operations were carried on in this state; the total miles of railway
1751 routes which each of the persons doing an express business was
1752 entitled to operate under contracts with railroad companies and the
1753 number of miles of such railway routes within this state on the first
1754 day and on the last day of the tax year; the total miles of wires
1755 operated by each of the persons conducting a telegraph or cable
1756 business [or operating a community antenna television system] and
1757 the total miles of such wires operated within this state on the first day
1758 and on the last day of the tax year.

1759 (b) For purposes of this subsection, "quarterly period" means a
1760 period of three calendar months commencing on the first day of
1761 January, April, July or October and ending on the last day of March,
1762 June, September or December, respectively. Each person operating a
1763 community antenna television system under chapter 289 shall pay a
1764 quarterly tax upon the gross earnings from the lines, facilities,
1765 apparatus and auxiliary equipment in this state used for operating a
1766 community antenna television system. No deduction shall be allowed
1767 from such gross earnings for operations related to commissions,
1768 rebates or other payments, except such refunds as arise from errors or
1769 overcharges. On or before the last day of the month next succeeding
1770 each quarterly period, each such person shall render to the
1771 commissioner a return on forms prescribed or furnished by the
1772 commissioner, signed by the person performing the duties of treasurer

1773 or an authorized agent or officer of the system operated by such
1774 person, which return shall include information regarding the name
1775 and location within this state of such system and the total amount of
1776 gross earnings derived from such operation of a community antenna
1777 television system and such other facts as the commissioner may
1778 require for the purpose of making any computation required by this
1779 chapter. This section shall not affect returns and taxes due on April 1,
1780 2003, under the provisions of this section prior to the effective date of
1781 this section.

1782 Sec. 55. (NEW) (*Effective from passage*) At the end of each fiscal year
1783 commencing with the fiscal year ending June 30, 2003, the Comptroller
1784 is authorized to record as revenue for such fiscal year the amount of
1785 tax imposed under the provisions of chapter 211 of the general statutes
1786 on gross earnings in such fiscal year applicable to operating a
1787 community antenna television system under chapter 289 of the general
1788 statutes and which tax is received by the Commissioner of Revenue
1789 Services or is delivered by United States mail to said commissioner in
1790 an envelope bearing a United States post office cancellation mark no
1791 later than (1) the last day of July immediately following the end of
1792 such fiscal year, or (2) if such last day of July is a Saturday, Sunday or
1793 legal holiday, as defined in section 12-39a of the general statutes, the
1794 next succeeding day which is not a Saturday, Sunday or legal holiday.

1795 Sec. 56. Subparagraph (A) of subdivision (63) of section 12-412 of the
1796 general statutes is repealed and the following is substituted in lieu
1797 thereof (*Effective April 1, 2003, and applicable to sales occurring on or after*
1798 *April 1, 2003*):

1799 (A) [Sales] Except as provided in sections 12-408 and 12-411, as
1800 amended by this act, sales of and the storage, use or other
1801 consumption of tangible personal property exclusively for use in
1802 agricultural production, as defined in this subsection, by a farmer
1803 engaged in agricultural production as a trade or business and to whom
1804 the Department of Revenue Services has issued a farmer tax exemption
1805 permit, provided such farmer's gross income from such agricultural

1806 production, as reported for federal income tax purposes, shall have
 1807 been (i) not less than two thousand five hundred dollars for the
 1808 immediately preceding taxable year, or (ii) on average, not less than
 1809 two thousand five hundred dollars for the two immediately preceding
 1810 taxable years.

1811 Sec. 57. (*Effective from passage*) Sections 12-399 and 17b-106a of the
 1812 general statutes are repealed.

1813 Sec. 58. (*Effective April 1, 2003*) Subdivision (6) of section 12-412 of
 1814 the general statutes is repealed."

This act shall take effect as follows:	
Section 1	<i>from passage</i>
Sec. 2	<i>from passage</i>
Sec. 3	<i>from passage</i>
Sec. 4	<i>from passage</i>
Sec. 5	<i>from passage</i>
Sec. 6	<i>from passage</i>
Sec. 7	<i>from passage</i>
Sec. 8	<i>from passage</i>
Sec. 9	<i>from passage</i>
Sec. 10	<i>from passage</i>
Sec. 11	<i>from passage</i>
Sec. 12	<i>from passage</i>
Sec. 13	<i>July 1, 2003</i>
Sec. 14	<i>from passage</i>
Sec. 15	<i>from passage</i>
Sec. 16	<i>from passage</i>
Sec. 17	<i>from passage</i>
Sec. 18	<i>from passage</i>
Sec. 19	<i>from passage</i>
Sec. 20	<i>from passage</i>
Sec. 21	<i>from passage</i>
Sec. 22	<i>from passage and applicable to taxable years commencing on or after January 1, 2003</i>
Sec. 23	<i>from passage</i>
Sec. 24	<i>from passage</i>

Sec. 25	<i>from passage and applicable to sales occurring on or after April 1, 2003</i>
Sec. 26	<i>from passage and applicable to sales occurring on or after April 1, 2003</i>
Sec. 27	<i>April 1, 2003, and applicable to sales occurring on or after April 1, 2003</i>
Sec. 28	<i>March 1, 2003, and applicable to sales occurring on or after March 1, 2003</i>
Sec. 29	<i>from passage and applicable to sales occurring on or after March 15, 2003</i>
Sec. 30	<i>from passage and applicable to sales occurring on or after March 15, 2003</i>
Sec. 31	<i>from passage</i>
Sec. 32	<i>from passage and applicable to income years commencing on or after January 1, 2003</i>
Sec. 33	<i>from passage and applicable to taxable years commencing on or after January 1, 2003</i>
Sec. 34	<i>from passage and applicable to income years commencing on or after January 1, 2003</i>
Sec. 35	<i>from passage</i>
Sec. 36	<i>from passage</i>
Sec. 37	<i>from passage</i>
Sec. 38	<i>from passage</i>
Sec. 39	<i>from passage</i>
Sec. 40	<i>March 15, 2003</i>
Sec. 41	<i>from passage</i>
Sec. 42	<i>from passage</i>
Sec. 43	<i>from passage</i>
Sec. 44	<i>from passage</i>
Sec. 45	<i>from passage</i>
Sec. 46	<i>from passage</i>
Sec. 47	<i>from passage</i>
Sec. 48	<i>from passage</i>
Sec. 49	<i>from passage</i>
Sec. 50	<i>July 1, 2003</i>
Sec. 51	<i>from passage</i>
Sec. 52	<i>from passage</i>
Sec. 53	<i>from passage</i>
Sec. 54	<i>from passage and applicable to calendar quarters commencing on or after January 1, 2003</i>
Sec. 55	<i>from passage</i>

Sec. 56	<i>April 1, 2003, and applicable to sales occurring on or after April 1, 2003</i>
Sec. 57	<i>from passage</i>
Sec. 58	<i>April 1, 2003</i>